

PERRY COUNTY, ILLINOIS
GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended November 30, 2021

PERRY COUNTY, ILLINOIS

Table of Contents
November 30, 2021

Independent Auditor's Report	<u>Page</u> 1 - 2
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3 - 4
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	5 - 6
Management's Discussion and Analysis	7 - 12

BASIC FINANCIAL STATEMENTS

<i>Government-Wide Financial Statements</i>	
Statement of Net Position	13
Statement of Activities	14
<i>Fund Financial Statements</i>	
Governmental Funds	
Balance Sheet	15
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances	17
Reconciliation of the Governmental Funds Statements of Revenues, Expenditures, and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	18
Fiduciary Funds	
Statement of Fiduciary Net Position	19
Statement of Changes in Fiduciary Net Position	20
Notes to Basic Financial Statements	21 - 50

REQUIRED SUPPLEMENTARY INFORMATION

IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios	51 - 53
IMRF - Multiyear Schedule of Employer Contributions	54
Statement of Revenues, Expenditures, and Changes in Fund Balance Original Budget, Final Budget, and Actual:	
General Fund	55 - 60
Mental Health Fund	61
Motor Fuel Tax Fund	62
Health Department Fund	63 - 64
American Rescue Plan Fund	65
Component Unit - Perry County Unit Road District Fund	66
Notes to Required Supplementary Information	67 - 68

PERRY COUNTY, ILLINOIS

Table of Contents - Continued

November 30, 2021

Page

OTHER SUPPLEMENTARY INFORMATION

Combining and Individual Fund Statements and Schedules

Non-Major Governmental Funds

Combining Balance Sheet 69 - 74

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 75 - 80

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual:

General Assistance Fund	81
County Road Fund	82 - 83
Gravel Tax Fund	84
Federal Aid Matching Fund	85
Tuberculosis Fund	86
Joint Bridge Fund	87
Township Bridge Fund	88
Animal Control Fund	89
Youth Court Fund	90
Circuit Clerk Administration Fund	91
ESDA Fund	92
Recorder's Document Storage Fund	93
Drug Enforcement Fund	94
Court Automation Fund	95
Revolving Loan Fund	86
Landfill Management Fund	97 - 98
Probation Services Fund	99
Marriage Fund	100
Assessor GIS Fund	101
Circuit Clerk Document Storage Fund	102
Child Support Fund	103
E911 Fund	104
Law Library Fund	105
Court Fee Fund	106
Drug Task Force Fund	107
Auction Distribution Fund	108
Tax Automation Fund	109
Social Security Fund	110
Tax Sale Indemnity Fund	111
Tort Liability Fund	112
IMRF Fund	113

Fiduciary Funds

Combining Statement of Fiduciary Net Position
Custodial Funds 114

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds 115

PERRY COUNTY, ILLINOIS
Table of Contents - Concluded
November 30, 2021

	<u>Page</u>
<u>OTHER SUPPLEMENTARY INFORMATION - Concluded</u>	
Combining and Individual Fund Statements and Schedules - Concluded	
<i>Component Unit</i>	
Combining Balance Sheet	116
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	117
Schedule of Expenditures of Federal Awards	118 - 119
Notes to the Schedule of Expenditures of Federal Awards	120
Schedule of Findings and Questioned Costs	121 - 124
Summary Schedule of Prior Audit Findings	125
Corrective Action Plan	126 - 128



INDEPENDENT AUDITOR'S REPORT

To the County Board of Commissioners
Perry County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Perry County, Illinois as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise Perry County, Illinois' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Perry County, Illinois, as of November 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 - 12, IMRF retirement schedules on pages 51 - 54, budgetary comparison information on pages 55 - 66, and related notes to required supplementary information on pages 67 - 68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Perry County, Illinois' basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2022, on our consideration of Perry County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Perry County, Illinois' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Perry County, Illinois' internal control over financial reporting and compliance.



Rice Sullivan, LLC

Du Quoin, Illinois
May 2, 2022



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Commissioners
Perry County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Perry County, Illinois, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise Perry County, Illinois' basic financial statements and have issued our report thereon dated May 2, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Perry County, Illinois' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Perry County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Perry County, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items Finding 1: 2021-01, Finding 2: 2021-02, and Finding 3: 2021-03 that we consider to be significant deficiencies.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Perry County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, instances of noncompliance may exist that have not been identified.

Perry County, Illinois' Response to Findings

Perry County, Illinois' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Perry County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink that reads "Rice Sullivan, LLC". The signature is written in a cursive, flowing style.

Rice Sullivan, LLC

Du Quoin, Illinois
May 2, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Board of Commissioners
Perry County, Illinois

Report on Compliance for Each Major Federal Program

We have audited Perry County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Perry County, Illinois' major federal programs for the year ended November 30, 2021. Perry County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Perry County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Perry County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Perry County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, Perry County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2021.

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Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance. However, instances of noncompliance may exist that have not been identified.

Report on Internal Control over Compliance

Management of Perry County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Perry County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Perry County, Illinois' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Rice Sullivan, LLC

Du Quoin, Illinois
May 2, 2022

JODI KOESTER

OFFICE OF COUNTY TREASURER & COLLECTOR

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PERRY COUNTY ILLINOIS GOVERNMENT MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDING NOVEMBER 30, 2021

Financial Highlights

The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources on November 30, 2021 by \$19,172,876. Total net position is comprised of the following: Net Investment in Capital Assets, of \$1,962,133 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets. Net position of \$14,792,850 is restricted by constraints imposed by debt covenants, grantors, laws, or regulations. Unrestricted net position of \$2,417,893 represent the portion available to maintain the County's continuing obligations to citizens and creditors. The County's governmental funds reported total ending fund balance of \$17,927,125 this year. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,324,155.

The County's component unit assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources on November 30, 2021 by \$4,509,089. Total net position is comprised of the following: Net Investment in Capital Assets, of \$420,346 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets. Net position of \$4,088,743 is restricted by constraints imposed by debt covenants, grantors, laws, or regulations. The County's component unit funds reported total ending fund balance of \$4,088,743 this year.

The County had capital outlays of \$129,282 during the year. The County had depreciation expense of \$361,446.

The component unit had capital outlays of \$142,031 during the year. The component unit had depreciation expense of \$143,343.

The County reduced their debt obligations by \$7,838 during the year, resulting in a long-term debt obligation balance on November 30, 2021 of \$230,553. Interest expense totaled \$2,011 for the year.

The component unit decreased their debt obligations by \$29,634 during the year, resulting in a long-term debt obligation balance on November 30, 2021 of \$0. Interest expense totaled \$2,240 for the year.

Because of increased federal funding to offset the costs of the Coronavirus pandemic, the County is now subject to a single audit under the Uniform Guidance for the current year.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Management's Discussion and Analysis - Continued

Government-wide Financial Statements

The County's audit report includes the *Statement of Net Position* and the *Statement of Activities*, both of which are government wide. The *Statement of Net Position* is the County-wide statement of financial position presenting information that includes all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall economic health of the County would extend to other non-financial factors such as diversification of the taxpayer base of the condition of the County infrastructure in addition to the financial information provided in this report. The second government-wide statement is the *Statement of Activities*, which reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinctively report governmental activities of the County that are principally supported by taxes and intergovernmental revenues. Governmental activities include general government, public health, public safety, public welfare, transportation, and judiciary and court related services.

Fund Financial Statements

A fund is an accountable unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation.

The County has two types of funds:

Governmental funds encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Perry County Unit Road District - The component unit column in the combined financial statements includes the financial data of Perry County Unit Road District. All Perry County Road Districts were consolidated into the Unit Road District on April 5, 2005. The members of the Perry County board also serve as members of the Perry County Unit Road District. The Perry County board approves the Unit Road District's budget.

Fiduciary Funds are used to account for resources held by the County as either a trustee (a party that administers property for a beneficiary) or a custodial (one who acts on behalf of another). Perry County reports two types of fiduciary funds:

Pension Trust Fund - The Pension Trust Fund accounts for the employee pension fund held in a trust administered through the Illinois Municipal Retirement Fund board.

Custodial Funds - Custodial Funds are generally used to account for assets that the County holds temporarily for other parties. The County is mainly responsible for receiving the assets, and for distributing them to the parties entitled to them.

Management's Discussion and Analysis - Continued

Notes to the Basic Financial Statements

The notes to the basic financial statements are an integral part of the government-wide and fund financial statements and provide essential information necessary for fair presentation of the financial statements.

Required Supplementary Information

The Management's Discussion and Analysis, IMRF required schedules, and the Budgetary Comparison Schedules represent financial information, which provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes. Notes to the required supplementary information accompany the schedules to provide relevant information. This information is provided to address certain specific needs of various users of the report.

Other Supplementary Information

The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

Capital Assets and Debt Administration

Capital Assets, Net of Accumulated Depreciation

At the end of November 30, 2021, the County had the following capital assets (net of accumulated depreciation):

	Governmental Activities	Component Unit Activities
Land	\$ 27,500	\$ 10,000
Buildings	6,670,046	0
Infrastructure	1,255,908	0
Machinery and Equipment	1,218,699	1,101,756
Vehicles	890,346	243,765
Accumulated Depreciation	(7,869,813)	(935,175)
Total	<u>\$ 2,192,686</u>	<u>\$ 420,346</u>

The Governmental Activities had capital outlays of \$129,282 during the year. The Health Department Fund made building improvements totaling \$53,529 and sidewalk improvements of \$3,467. The Health Department Fund also purchased a generator for \$3,230, computers for \$2,610, a 2021 Chevrolet Malibu for \$37,184, and a 2021 Chevrolet Traverse for \$29,262. No assets were sold during the year. Depreciation expense was \$361,446 and broken down by functions as follows: General Government \$24,365, Public Safety \$187,132, Judiciary \$5,004, Public Health \$41,113, Public Welfare \$3,642, and Transportation \$100,190.

The Component Unit had capital outlays of \$142,031 during the year. A plow truck was purchased for \$56,173 and a road truck was purchased for \$85,858. No assets were sold during the year. Total depreciation expense was \$143,343.

Management's Discussion and Analysis - Continued

Capital Assets and Debt Administration - Concluded

Debt Administration

At year-end, the Health Department Fund had an outstanding loan of \$43,190 with Murphy Wall State Bank for their current building. The loan is refinanced every year. The Mental Health Fund had an outstanding loan of \$187,363 with Fifth Third Bank for three commercial properties. The loan is scheduled to be paid off by fiscal year end November 30, 2024. The County did not issue any tax warrants during the year. The County paid \$7,838 in principal and \$2,011 in interest during the year.

The component unit has outstanding debt with Southern Illinois Coal Belt Champion Community for \$0 as of November 30, 2021. The component unit paid \$29,634 in principal and \$2,240 in interest during the year.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. GASB Statement 84, Fiduciary Activities, was implemented during the year. This changed the classification and reporting of all of the County's fiduciary funds. Please see pages 11 and 12 for a more detailed financial analysis.

Budgetary Highlights

The adopted General Fund appropriations budget for fiscal year 2021 was \$4,163,723.

The adopted component unit appropriations for fiscal year 2021 was \$1,479,189.

The County annually prepares a budget appropriation, which includes all fund types. The budget initiation process follows applicable rule and regulations.

The County does not employ encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.

Economic Factors and Next Year's Budgets and Rates

During the year ended November 30, 2021, the County received a large amount of financial assistance in the form of federal, state, and local grants to help offset the cost of the Coronavirus pandemic. The County, and its component units, received \$3,013,926 in operating grants from federal, state, and local agencies. This is a \$215,029, or 8%, increase over the prior year financial assistance. This resulted in a single audit under the requirements of Uniform Guidance.

Requests for Information

This financial report is designated to provide a general overview of the Perry County's finances for all those with an interest in the County's finances. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the Perry County, P.O. Box 158, Pinckneyville, Illinois 62274.

The Management's Discussion and Analysis for Perry County, Pinckneyville, Illinois 62274
For the Year Ended November 30, 2021.

Management's Discussion and Analysis - Continued
FINANCIAL ANALYSIS OF THE GOVERNMENTAL ACTIVITIES
November 30, 2021 and November 30, 2020 Comparison

	Governmental Activities		
	2021	2020	% Change
ASSETS			
Current Assets	\$ 18,310,357	\$ 11,419,242	60.35%
Non-Current Assets:			
Capital Assets, Net of Depreciation	2,192,686	2,424,850	-9.57%
TOTAL ASSETS	20,503,043	13,844,092	48.10%
Deferred Outflows of Resources	-	-	0.00%
LIABILITIES			
Current Liabilities			
Accounts Payable & Accrued Liabilities	383,232	599,362	-36.06%
Current Portion of Long-Term Liabilities	69,846	77,684	-10.09%
Long-Term Liabilities	877,089	931,907	-5.88%
TOTAL LIABILITIES	1,330,167	1,608,953	-17.33%
Deferred Inflows of Resources	-	-	0.00%
NET POSITION			
Net Investment in Capital Assets	1,962,133	2,186,459	-10.26%
Restricted	14,792,850	9,271,611	59.55%
Unrestricted	2,417,893	777,069	211.16%
TOTAL NET POSITION	\$ 19,172,876	\$ 12,235,139	56.70%
REVENUE			
Program Revenue:			
Charges for Services	\$ 2,078,680	\$ 1,382,521	50.35%
Operating Grants	3,648,757	2,142,533	70.30%
Capital Grants	-	-	0.00%
General Revenue:			
Taxes	4,427,349	3,993,151	10.87%
Intergovernmental	3,460,569	2,832,432	22.18%
Interest	16,373	18,262	-10.34%
Miscellaneous	1,666,471	1,534,828	8.58%
TOTAL REVENUE	15,298,199	11,903,727	28.52%
EXPENSES			
General Government	3,814,691	3,544,418	7.63%
Public Safety	1,943,457	2,225,066	-12.66%
Judiciary and Court Related	818,159	590,021	38.67%
Public Health	1,396,263	1,394,020	0.16%
Public Welfare	14,569	19,048	-23.51%
Transportation	906,445	1,025,681	-11.63%
Pension Expense	598,765	560,098	6.90%
Interest on Long-Term Debt	2,011	41,707	-95.18%
TOTAL EXPENSES	9,494,360	9,400,059	1.00%
Excess (Deficiency) Before Transfers	5,803,839	2,503,668	131.81%
Transfers, Net	1,133,898	(18,109)	6361.52%
Net Change in Net Position	6,937,737	2,485,559	179.12%
Net Position - Beginning of Year	12,235,139	9,749,580	25.49%
Net Position - End of Year	\$ 19,172,876	\$ 12,235,139	56.70%

Management's Discussion and Analysis - Concluded
FINANCIAL ANALYSIS OF THE COMPONENT UNIT
November 30, 2021 and November 30, 2020 Comparison

	Component Unit		
	2021	2020	% Change
ASSETS			
Current Assets	\$ 4,099,819	\$ 2,948,187	39.06%
Non-Current Assets:			
Capital Assets, Net of Depreciation	420,346	421,658	-0.31%
TOTAL ASSETS	4,520,165	3,369,845	34.14%
Deferred Outflows of Resources	-	-	0.00%
LIABILITIES			
Current Liabilities			
Accounts Payable & Accrued Liabilities	11,076	32,039	-65.43%
Current Portion of Long-Term Liabilities	-	14,456	-100.00%
Long-Term Liabilities	-	15,178	-100.00%
TOTAL LIABILITIES	11,076	61,673	-82.04%
Deferred Inflows of Resources	-	-	0.00%
NET POSITION			
Net Investment in Capital Assets	420,346	392,024	7.22%
Restricted	4,088,743	2,916,148	40.21%
Unrestricted	-	-	0.00%
TOTAL NET POSITION	\$ 4,509,089	\$ 3,308,172	36.30%
REVENUE			
Program Revenue:			
Operating Grants	\$ 975,941	\$ 656,364	48.69%
General Revenue:			
Taxes	661,576	592,635	11.63%
Intergovernmental	1,357,376	1,133,651	19.73%
Interest	4,285	3,934	8.92%
Miscellaneous	9,050	57,148	-84.16%
TOTAL REVENUE	3,008,228	2,443,732	23.10%
EXPENSES			
Transportation	1,813,012	1,841,237	-1.53%
Interest on Long-Term Debt	2,240	-	N/A
TOTAL EXPENSES	1,815,252	1,841,237	-1.41%
Transfers, Net	7,941	-	N/A
Net Change in Net Position	1,200,917	602,495	99.32%
Net Position - Beginning of Year	3,308,172	2,705,677	22.27%
Net Position - End of Year	\$ 4,509,089	\$ 3,308,172	36.30%

BASIC FINANCIAL STATEMENTS

PERRY COUNTY, ILLINOIS

Statement of Net Position

November 30, 2021

	Primary Government		
	Governmental Activities	Total	Component Unit
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ 266,189	\$ 266,189	\$ -
Restricted Cash	13,629,800	13,629,800	3,615,301
Restricted Investments, at Cost	2,867,137	2,867,137	-
Accrued Interest	146	146	-
Property Taxes Receivable, Net	762,226	762,226	148,986
Due From State of Illinois	654,081	654,081	334,104
Revolving Loans Receivable	130,778	130,778	-
Due From Other Funds	-	-	1,428
Total Current Assets	<u>18,310,357</u>	<u>18,310,357</u>	<u>4,099,819</u>
Non-Current Assets			
Capital Assets:			
Non-Depreciable	27,500	27,500	10,000
Depreciable (Net)	2,165,186	2,165,186	410,346
Total Non-Current Assets	<u>2,192,686</u>	<u>2,192,686</u>	<u>420,346</u>
TOTAL ASSETS	<u>20,503,043</u>	<u>20,503,043</u>	<u>4,520,165</u>
Deferred Outflows of Resources			
None	-	-	-
LIABILITIES			
Current Liabilities			
Accounts Payable	202,710	202,710	11,076
Due To Other Funds	1,428	1,428	-
Current Portion of Long-Term Liabilities:			
Accrued Absences	179,094	179,094	-
Loans Payable	69,846	69,846	-
Total Current Liabilities	<u>453,078</u>	<u>453,078</u>	<u>11,076</u>
Non-Current Liabilities			
Accrued Absences	716,382	716,382	-
Loans Payable	160,707	160,707	-
Total Non-Current Liabilities	<u>877,089</u>	<u>877,089</u>	<u>-</u>
TOTAL LIABILITIES	<u>1,330,167</u>	<u>1,330,167</u>	<u>11,076</u>
Deferred Inflows of Resources			
None	-	-	-
NET POSITION			
Net Investment in Capital Assets	1,962,133	1,962,133	420,346
Restricted for:			
Purpose of Fund	14,792,850	14,792,850	4,088,743
Unrestricted	2,417,893	2,417,893	-
TOTAL NET POSITION	<u>\$ 19,172,876</u>	<u>\$ 19,172,876</u>	<u>\$ 4,509,089</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

PERRY COUNTY, ILLINOIS

Statement of Activities

November 30, 2021

<u>Function/Programs</u>	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and Changes in Net Position</u>	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Unit
Primary Government						
Governmental Activities						
General Government	\$ 3,814,691	\$ 577,493	\$ 2,090,839	\$ -	\$ (1,146,359)	\$ -
Public Safety	1,943,457	268,158	46,208	-	(1,629,091)	-
Judiciary and Court Related	818,159	447,234	-	-	(370,925)	-
Public Health	1,396,263	781,520	1,079,084	-	464,341	-
Public Welfare	14,569	-	-	-	(14,569)	-
Transportation	906,445	4,275	432,626	-	(469,544)	-
Pension Expense	598,765	-	-	-	(598,765)	-
Interest on Long-Term Debt	2,011	-	-	-	(2,011)	-
Total Governmental Activities	<u>9,494,360</u>	<u>2,078,680</u>	<u>3,648,757</u>	<u>-</u>	<u>(3,766,923)</u>	<u>-</u>
Total Primary Government	<u>\$ 9,494,360</u>	<u>\$2,078,680</u>	<u>\$ 3,648,757</u>	<u>\$ -</u>	<u>\$ (3,766,923)</u>	<u>\$ -</u>
 Perry County Unit Road District Component Unit	 <u>\$ 1,815,252</u>	 <u>\$ -</u>	 <u>\$ 975,941</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ (839,311)</u>
General Revenues:						
Taxes:						
Property Taxes					\$ 3,362,248	\$ 661,576
Sales Tax					761,718	-
Utilities Tax					303,383	-
Intergovernmental:						
Income Taxes					1,490,293	-
Replacement Tax					678,919	448,658
Retailers' Occupation Tax					549,064	-
Allotments					421,579	908,718
Reimbursements					320,714	-
Interest					16,373	4,285
Miscellaneous					1,666,471	9,050
Transfers					1,133,898	7,941
Total General Revenues, Special Item, and Transfers					<u>10,704,660</u>	<u>2,040,228</u>
Change in Net Position					<u>6,937,737</u>	<u>1,200,917</u>
Net Position - Beginning of Year					<u>12,235,139</u>	<u>3,308,172</u>
Net Position - End of Year					<u>\$ 19,172,876</u>	<u>\$ 4,509,089</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

PERRY COUNTY, ILLINOIS

Balance Sheet

GOVERNMENTAL FUNDS

November 30, 2021

	Major Funds					Non-Major Funds	
	General Fund	Mental Health Fund	Motor Fuel Tax Fund	Health Department Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 266,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266,189
Restricted Cash	-	187,441	2,009,082	597,116	2,009,033	8,827,128	13,629,800
Restricted Investments, at Cost	1,680,279	-	-	-	-	1,186,858	2,867,137
Accrued Interest	-	-	-	-	-	146	146
Property Taxes Receivable, Net	149,885	52,665	-	36,396	-	523,280	762,226
Due From State of Illinois	401,504	-	36,998	116,499	-	99,080	654,081
Revolving Loans Receivable	-	-	-	-	-	130,778	130,778
TOTAL ASSETS	<u>2,497,857</u>	<u>240,106</u>	<u>2,046,080</u>	<u>750,011</u>	<u>2,009,033</u>	<u>10,767,270</u>	<u>18,310,357</u>
DEFERRED OUTFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 2,497,857</u>	<u>\$ 240,106</u>	<u>\$ 2,046,080</u>	<u>\$ 750,011</u>	<u>\$ 2,009,033</u>	<u>\$ 10,767,270</u>	<u>\$ 18,310,357</u>
LIABILITIES							
Accounts Payable	\$ 61,947	\$ 61,822	\$ -	\$ 21,533	\$ -	\$ 57,408	\$ 202,710
Due To Other Funds	-	-	-	-	-	1,428	1,428
Accrued Absences	111,755	-	-	22,433	-	44,906	179,094
TOTAL LIABILITIES	<u>173,702</u>	<u>61,822</u>	<u>-</u>	<u>43,966</u>	<u>-</u>	<u>103,742</u>	<u>383,232</u>
DEFERRED INFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	130,778	130,778
Restricted	-	-	2,046,080	706,045	2,009,033	-	4,761,158
Committed	-	178,284	-	-	-	7,578,064	7,756,348
Assigned	-	-	-	-	-	2,954,686	2,954,686
Unassigned	2,324,155	-	-	-	-	-	2,324,155
TOTAL FUND BALANCES	<u>2,324,155</u>	<u>178,284</u>	<u>2,046,080</u>	<u>706,045</u>	<u>2,009,033</u>	<u>10,663,528</u>	<u>17,927,125</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,497,857</u>	<u>\$ 240,106</u>	<u>\$ 2,046,080</u>	<u>\$ 750,011</u>	<u>\$ 2,009,033</u>	<u>\$ 10,767,270</u>	<u>\$ 18,310,357</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

PERRY COUNTY, ILLINOIS
Reconciliation of Fund Balances of Governmental Funds
to the Governmental Activities in the Statement of Net Position
November 30, 2021

Fund Balances of Governmental Funds	\$ 17,927,125
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Amounts reported for governmental activities in the statement of net position differ because:

Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds.	2,192,686
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Other long-term assets are not available to pay for the current period expenditures, and, therefore, are deferred in the funds.	(716,382)
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Long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore, are not reported in the funds.	(230,553)
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Net Position of Governmental Activities	<u><u>\$ 19,172,876</u></u>
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The accompanying notes to the basic financial statements are an integral part of this statement.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balances
GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	Major Funds					Non-Major Funds	
	General Fund	Mental Health Fund	Motor Fuel Tax Fund	Health Department Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 1,435,575	\$ 232,234	\$ -	\$ 160,493	\$ -	\$ 2,599,047	\$ 4,427,349
Intergovernmental	3,031,858	-	909,155	1,042,055	2,031,344	94,914	7,109,326
Licenses and Permits	7,337	-	-	-	-	180,190	187,527
Charges for Services	793,098	-	-	365,935	-	732,120	1,891,153
Interest	637	28	322	450	189	14,747	16,373
Other	19,623	-	-	-	-	1,646,848	1,666,471
TOTAL REVENUES	5,288,128	232,262	909,477	1,568,933	2,031,533	5,267,866	15,298,199
EXPENDITURES							
<i>Current:</i>							
General Government	1,644,504	-	-	-	22,500	2,727,961	4,394,965
Public Safety	1,514,909	-	-	-	-	348,428	1,863,337
Judiciary and Court Related	575,186	-	-	-	-	213,526	788,712
Public Health	-	1,555	-	1,206,516	-	122,574	1,330,645
Public Welfare	-	-	-	-	-	10,927	10,927
Transportation	-	-	136,820	-	-	662,326	799,146
<i>Capital Outlay</i>	-	-	-	129,282	-	-	129,282
<i>Debt Service</i>	-	-	-	7,838	-	-	7,838
TOTAL EXPENDITURES	3,734,599	1,555	136,820	1,343,636	22,500	4,085,742	9,324,852
Excess (Deficiency) of Revenues Over Expenditures	1,553,529	230,707	772,657	225,297	2,009,033	1,182,124	5,973,347
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	76,774	-	2,173,936	2,250,710
Operating Transfers Out	(830,066)	-	(227,117)	-	-	(59,629)	(1,116,812)
TOTAL OTHER FINANCING SOURCES (USES)	(830,066)	-	(227,117)	76,774	-	2,114,307	1,133,898
Net Change in Fund Balances	723,463	230,707	545,540	302,071	2,009,033	3,296,431	7,107,245
Fund Balances - Beginning of Year	1,600,692	(52,423)	1,500,540	403,974	-	7,367,097	10,819,880
Fund Balances - End of Year	\$ 2,324,155	\$ 178,284	\$ 2,046,080	\$ 706,045	\$ 2,009,033	\$ 10,663,528	\$ 17,927,125

The accompanying notes to the basic financial statements are an integral part of this statement.

PERRY COUNTY, ILLINOIS
Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures, and Changes in Fund Balances to the Governmental
Activities in the Statement of Activities
For the Year Ended November 30, 2021

Amounts reported for governmental activities in the statement of activities
differ because:

Net Change in Fund Balances - Total Governmental Funds	\$ 7,107,245
 Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the current period.	 (232,164)
 The net effect of various miscellaneous transactions involving capital assets to increase net position.	 -
 Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	 -
 Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceed repayments.	 7,838
 Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.	 54,818
 Net Change in Net Position of Governmental Activities	 <u>\$ 6,937,737</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

PERRY COUNTY, ILLINOIS
Statement of Fiduciary Net Position
November 30, 2021

	Pension Trust Fund	Custodial Funds	Total
ASSETS			
Restricted Cash	\$ -	\$ 5,001,295	\$ 5,001,295
Investments, Fair Value	40,205,092	87,566	40,292,658
Accrued Interest	-	-	-
Property Tax Receivable, Net	-	124,386	124,386
TOTAL ASSETS	<u>40,205,092</u>	<u>5,213,247</u>	<u>45,418,339</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions	<u>1,480,897</u>	<u>-</u>	<u>1,480,897</u>
LIABILITIES			
Accounts Payable	-	254,449	254,449
Pension Liability	35,890,516	-	35,890,516
Due to Other Governments	-	4,871,608	4,871,608
TOTAL LIABILITIES	<u>35,890,516</u>	<u>5,126,057</u>	<u>41,016,573</u>
DEFERRED INFLOWS OF RESOURCES			
Pension Contributions	<u>6,055,957</u>	<u>-</u>	<u>6,055,957</u>
NET POSITION - Restricted For:			
Pension	(260,484)	-	(260,484)
Other Governments	-	87,190	87,190
TOTAL NET POSITION	<u>\$ (260,484)</u>	<u>\$ 87,190</u>	<u>\$ (173,294)</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

PERRY COUNTY, ILLINOIS
Statement of Changes in Fiduciary Net Position
November 30, 2021

	Pension Trust Fund	Custodial Funds	Total
ADDITIONS			
Contributions:			
Members	\$ 242,581	\$ -	\$ 242,581
Employers	603,106	-	603,106
Total Contributions	<u>845,687</u>	<u>-</u>	<u>845,687</u>
Investment Earnings:			
Net increase in fair value of investments	316,334	-	316,334
Interest, dividends, and other	4,088,171	238	4,088,409
Total Investment Earnings	<u>4,404,505</u>	<u>238</u>	<u>4,404,743</u>
Investment Costs	(2,431,936)	-	(2,431,936)
Net Investment Earnings	<u>1,972,569</u>	<u>238</u>	<u>1,972,807</u>
Property taxes collected for other governments	-	24,280,315	24,280,315
Administrative fees collected	-	3,307,351	3,307,351
Transfers from other systems	<u>-</u>	<u>71,115</u>	<u>71,115</u>
TOTAL ADDITIONS	<u>2,818,256</u>	<u>27,659,019</u>	<u>30,477,275</u>
DEDUCTIONS			
Administrative Costs	362,496	3,750,625	4,113,121
Property taxes paid to other governments	-	21,098,455	21,098,455
Transfers to other systems	-	1,212,954	1,212,954
Other	<u>200,316</u>	<u>-</u>	<u>200,316</u>
TOTAL DEDUCTIONS	<u>562,812</u>	<u>26,062,034</u>	<u>26,624,846</u>
Net increase (decrease) in Fiduciary Net Position	2,255,444	1,596,985	3,852,429
Net Position - Beginning	<u>(2,515,928)</u>	<u>(1,509,795)</u>	<u>(4,025,723)</u>
Net Position - Ending	<u>\$ (260,484)</u>	<u>\$ 87,190</u>	<u>\$ (173,294)</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2021

NOTE A - Summary of Significant Accounting Policies

The following significant accounting policies have been consistently applied to the County and the reported component unit in the preparation of the accompanying financial statements.

1. Principles Determining Scope of Reporting Entity

The financial statements of the County consist only of the funds and account groups of the County. The County has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

2. Component Unit

In evaluating the County's financial reporting entity, management has considered all potential component units. The decision to include a potential component unit in the financial reporting entity was made by applying criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39. Discretely presented component units are entities that are legally separate from the County, but for which the County is financially accountable or whose relationship with the County are such that exclusion would be misleading or incomplete. The following is Perry County's discretely presented component unit:

Perry County Unit Road District - The component unit column in the combined financial statements includes the financial data of Perry County Unit Road District. All Perry County Road Districts were consolidated into the Unit Road District on April 5, 2005. The members of the Perry County board also serve as members of the Perry County Unit Road District. The Perry County board approves the Unit Road District's budget.

3. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function of segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges, provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*. Major individual governmental funds are reported as separate columns in the fund financial statements.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE A - Summary of Significant Accounting Policies - Continued

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within thirty-one days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and entitlements and interest associated with the current fiscal period are all considered being susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the County receives cash.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County uses both governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. Governmental fund assets plus deferred outflows of resources less liabilities and deferred inflows of resources is reported as fund balance.

The County reports the following major governmental funds:

General Fund - The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Illinois and the bylaws of the County.

Mental Health Fund - This fund is used for the operations of the county's mental health system.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE A - Summary of Significant Accounting Policies - Continued

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Continued

Motor Fuel Tax Fund - This fund collects the county's motor fuel tax allotments from the state of Illinois and uses the funds to maintain the county's roads.

Health Department Fund - This fund provides services and receives state and federal funding to provide healthcare to the county residents.

American Rescue Plan Fund - This fund maintains all receipts and expenditures of the federal grant Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan.

Fiduciary Funds

Fiduciary funds are used to account for resources held by the County as either a trustee (a party that administers property for a beneficiary) or a custodian (one who acts on behalf of another). Perry County reports two types of fiduciary funds:

Pension Trust Fund - The Pension Trust Fund accounts for the employee pension fund held in a trust administered through the Illinois Municipal Retirement Fund board.

Custodial Funds - Custodial Funds are generally used to account for assets that the County holds temporarily for other parties. The County is mainly responsible for receiving the assets, and for distributing them to the parties entitled to them.

Revenues –Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty-one days of the fiscal year-end.

Non-exchange transactions in which the County receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE A - Summary of Significant Accounting Policies - Continued

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Concluded

Expenses/Expenditures

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. In the government-wide financial statements, expenses are classified by function for government activities. In the fund financial statements, governmental expenditures are classified by the following character categories: Current (further classified by function), Capital Outlay, and Debt Service.

5. Interfund Activity

As a general rule, interfund activity has been eliminated from the government-wide financial statements including transfers between funds within the governmental funds.

6. Capital Assets

Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County maintains the capitalization threshold of \$2,500. The County does possess infrastructure. However, infrastructure assets are only reported on a prospective approach beginning with the implementation of GASB 34. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 years
Improvements	10 - 20 years
Machinery and Equipment	5 years
New Infrastructure	40 years

7. Unbilled Services Receivable

The County has no unbilled services receivable.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE A - Summary of Significant Accounting Policies - Continued

8. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund income statement includes reconciliation between net change in governmental fund balances and net change in net position of governmental activities as reported in the government-wide statement of net position. The difference of (\$169,508) is summarized as follows:

Current Year Purchases	\$ 129,282
Depreciation Expense	(361,446)
Loan Repayments	7,838
Accrued Absences	<u>54,818</u>
Total	<u>\$ (169,508)</u>

The governmental fund balance sheet includes reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide balance sheet. The difference of \$1,245,751 is summarized as follows:

Capital Assets	\$ 2,192,686
Loans	(230,553)
Accrued Absences	<u>(716,382)</u>
Total	<u>\$ 1,245,751</u>

9. Net Position

Net position represents the difference between all other elements in a statement of financial position and should be displayed in three components - net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

Net Investment in Capital Assets - This component of net position consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of bonds, mortgages, notes, or other borrowings, that are attributable to the acquisition, construction, or improvements of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt of deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt of deferred inflows of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE A - Summary of Significant Accounting Policies - Continued

9. Net Position - Concluded

Restricted - This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources directly related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted - This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

10. Fund Balances

In the fund financial statements, governmental funds report up to five components of fund balance from most restrictive in nature to least restrictive:

Nonspendable - includes fund balance amounts that cannot be spent either because it is not in a spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors and grantors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (governing board). The same formal action must be taken to remove or change the limitations placed on the funds.

The County Board authorizes and approves the property tax levies annually providing a “committed” balance for property tax revenues. In addition, the County Board must approve any action to modify or rescind a fund balance commitment.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

The County Board will determine if a fund should be assigned based on the intended uses of resources that the fund receives.

Unassigned - includes positive fund balance with the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE A - Summary of Significant Accounting Policies - Concluded

10. Fund Balances - Concluded

The County Board used the default spending policy, spending resources in the following manner when available: restricted, committed, assigned, and unassigned. The default policy is meant to prioritize the flow of resources from most restrictive to least restrictive for normal business activities.

As required by GASB 54, Fund Balance Reporting and Governmental Fund Type Definition, the County is to formally set a Stabilization Policy to ensure sound financial management and fiscal accountability. The County is to formally set aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise. However, these emergency situations should not be routine and should be sufficiently detailed to outline the types of nonrecurring circumstances that merit the use of funds.

As of fiscal year ended November 30, 2021, the County Board has not formally adopted a Stabilization Policy.

11. Compensated Absences

Vacation pay and sick leave are accrued and carried over to the following years when it is not fully exhausted in the year it is earned. Sick pay is accrued at the end of the year with a maximum accrual of 260 days. Vacation pay is vested based on years of service.

12. Cash and Investments

For the purpose of financial reporting, “cash and cash equivalents” includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

Illinois Revised Statutes authorize the County to invest in securities guaranteed by full faith and credit of the United States of America, interest-bearing savings accounts, certificates of deposit or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, the State’s Treasurer investment pool (authorized by ILCS 30, 235-2), and other permitted investments under paragraph 202, chapter 85 of the statutes as amended by Public Act 86-426. Investments may only be made in banks, which are insured by the Federal Deposit Insurance Corporation.

Investments are stated at cost, which approximates market value and consists of the Illinois Funds (fair value equals value of pool shares) and certificates of deposit with an original maturity date of more than three months. Oversight of the Illinois Funds is performed by the State of Illinois Treasurer’s Office.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE B - Cash and Investments

All funds in the County are allowed to invest excess funds. Each investment is accounted for in the balance sheet of the individual investing fund. Various restrictions on investments are imposed by statutes. These restrictions are summarized below.

The County is authorized to invest money in U.S. Government securities, savings accounts, and certificates of deposits at banks or savings and loans, or short-term discount obligations of the Federal National Mortgage Association.

The carrying amount of the County's deposits with financial institutions was \$22,512,275 excluding \$310 in petty cash, and the bank balance was \$22,886,870. The bank balance is categorized as follows:

Governmental Activities	Category			Bank Balance	Carrying Amount
	1	2	3		
Major Funds					
General	\$ 7,132	\$ 269,022	\$ 0	\$ 276,154	\$ 265,979
Mental Health	17,462	169,979	0	187,441	187,441
Motor Fuel Tax	51,907	1,957,999	0	2,009,906	2,009,082
Health Department	15,594	588,235	0	603,829	597,116
American Rescue Plan	52,466	1,979,068	0	2,031,534	2,009,033
Non-Major Funds					
General Assistance	3,076	116,024	0	119,100	119,100
County Road	9,349	352,646	0	361,995	347,778
Gravel Tax	21,537	812,395	0	833,932	867,423
Federal Aid Matching	12,320	464,753	0	477,073	477,073
Tuberculosis	4,430	167,129	0	171,559	171,559
Joint Bridge	6,266	236,346	0	242,612	239,328
Township Bridge	1,739	44,167	0	45,906	45,906
Animal Control	272	10,261	0	10,533	10,288
Youth Court	1,737	65,524	0	67,261	67,261
Circuit Clerk Administration	963	36,324	0	37,287	37,036
ESDA	975	36,763	0	37,738	37,738
Recorder's Document Storage	1,991	50,580	0	52,571	51,905
Drug Enforcement	30	750	0	780	647
Court Automation	11,521	292,616	0	304,137	302,895
Landfill Management	7,913	200,969	0	208,882	208,882
Probation Services	8,586	218,072	0	226,658	226,658
Marriage	45	1,147	0	1,192	1,192
Assessor GIS	9,566	93,112	0	102,678	102,678
Circuit Clerk Document Storage	9,313	236,537	0	245,850	245,045
Child Support	3,765	95,608	0	99,373	99,373
E911	18,053	175,724	0	193,777	178,726
Law Library	59	1,488	0	1,547	1,547
Court Fee	16,352	415,298	0	431,650	418,392
Drug Task Force	1,956	49,665	0	51,621	51,621
Auction Distribution	1,432	36,376	0	37,808	37,808
Tax Automation	1,969	50,029	0	51,998	51,998
Social Security	21,446	544,686	0	566,132	571,553

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE B - Cash and Investments - Continued

Governmental Activities	Category			Bank Balance	Carrying Amount
	1	2	3		
Tort Liability	120,373	1,171,692	0	1,292,065	1,273,262
IMRF	63,177	614,961	0	678,138	622,448
Coroner Grant	1,331	50,192	0	51,523	51,523
HAVA Handicap	1,685	42,794	0	44,479	10,987
Majestic Mine Rd	37	938	0	975	975
Building Fund	8,748	329,987	0	338,735	338,735
CDBG Grant	646	24,354	0	25,000	25,000
Court Security	3,200	81,267	0	84,467	84,467
Forfeiture	91	2,329	0	2,420	2,420
Child Advocacy	19	486	0	505	505
State's Atty Document Storage	65	1,659	0	1,724	800
Healthcare Plan	34,894	1,316,242	0	1,351,136	1,331,455
Sheriff's Fees	113,405	0	0	113,405	113,141
Total	668,893	13,406,193	0	14,075,086	13,895,779
Custodial Funds					
Bail Bond	292	0	0	292	292
Circuit Clerk Trust	244,204	72,742	0	316,946	196,226
Co Clerk Redemption	77,436	0	0	77,436	46,963
Collectors Account	475,341	4,117,328	0	4,592,669	4,661,988
Mobile Home Tax	73	1,843	0	1,916	1,916
Co Treasurer Trust	106	2,706	0	2,812	2,812
Prisoner Commissary	57,118	0	0	57,118	55,938
Tax Auction	677	25,524	0	26,201	22,991
Missing Heirs	311	11,758	0	12,069	12,069
Total	855,558	4,231,901	0	5,087,459	5,001,195
Component Units					
Unit Road District	90,019	0	1,076,668	1,166,687	1,166,287
Unit Road Bridge	22,026	0	263,441	285,467	285,467
Unit Road Surplus	33,877	0	405,180	439,057	439,057
Unit Road Specialty	12,505	471,712	0	484,217	461,462
Unit Road MFT	104,078	0	1,244,819	1,348,897	1,263,028
Total	262,505	471,712	2,990,108	3,724,325	3,615,301
GRAND TOTAL	\$ 1,786,956	\$ 18,109,806	\$ 2,990,108	\$ 22,886,870	\$ 22,512,275

Investments made by the County, including repurchase agreements, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories: Category 1 - Insured or registered, or securities held by the County or its agent in the County's name; Category 2 - Uninsured and unregistered, with securities held by the counter party's trust department or agent in the County's name; and Category 3 - Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the County's name.

Investment Pools	\$ 2,683,954
Certificates of Deposit	270,749
Total	<u>\$ 2,954,703</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE B - Cash and Investments - Concluded

<u>Governmental Activities</u>	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Major Funds					
General Fund	\$ 1,680,279	\$ 0	\$ 0	\$ 1,680,279	\$ 1,680,279
Non-Major Funds					
ESDA	6,939	176,244	0	183,183	183,183
Revolving Loan	81,363	0	0	81,363	81,363
E911 Surcharge	818,506	0	0	818,506	818,506
Tax Sale Indemnity	103,786	0	0	103,786	103,806
<u>Custodial Funds</u>					
Circuit Clerk Trust	85,840	1,726	0	87,566	87,566
TOTALS	<u>\$ 2,776,713</u>	<u>\$ 177,970</u>	<u>\$ 0</u>	<u>\$ 2,954,683</u>	<u>\$ 2,954,703</u>

Interest Rate Risk - In accordance with its investment policy, the County's investments limit its exposure to interest rate risk by structuring the portfolio so that securities mature to meet cash requirements for ongoing operations thereby avoiding the open market prior to maturity and investing operating funds primarily in shorter-term securities, money market funds or similar investment pools. Because all of the County's investments have a maturity date of less than one year, interest rate risk is not significant.

Credit Risk - Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The County's investment policy limits its exposure to credit risk by limiting investments to the safest type of securities with qualified local financial institutions.

Concentration of Credit Risk - The County holds only Illinois Fund deposits and certificates of deposit with local financial institutions with balances under the FDIC insured limit so concentration of credit risk does not apply.

Custodial Credit Risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions: The State of Illinois statute requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal to at least 100% of the total amount deposited by the public agencies. The County is undercollateralized at one local bank by \$2,990,108.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE C - Municipal Retirement Fund

IMRF Plan Description

The Perry County's defined benefit pension plan for regular, ECO, and SLEP employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and their beneficiaries. The Perry County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE C - Municipal Retirement Fund - Continued

Employees Covered by Benefit Terms

As of December 31, 2021, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and Beneficiaries currently receiving benefits	112	10	9
Inactive Plan Members entitle to but not yet receiving benefits	147	2	14
Active Plan Members	<u>67</u>	<u>3</u>	<u>6</u>
Total	<u>326</u>	<u>15</u>	<u>29</u>

Contributions

As set by statute, the Perry County's Regular Plan Members are required to contribute 4.5% of their annual covered salary, while the Perry County's Elected Official and Sheriff's Law Enforcement Personnel Plan Members are required to contribute 7.5% of their annual covered salary. The Regular Plan Members contributed \$198,923. The Elected Official Plan Members contributed \$12,513. The Sheriff's Law Enforcement Personnel Plan Members contributed \$31,145. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Regular Plan employer's annual contribution rate for calendar year 2021 was 12.75%, the ECO Plan employer's annual contribution rate for calendar year 2021 was 96.99%, and the SLEP Plan employer's annual contribution rate for calendar year 2021 was 19.03%. For the calendar year ended December 31, 2021, Regular Plan employer contributed \$406,364 to the plan, the ECO Plan employer contributed \$125,886 to the plan, and the SLEP Plan employer contributed \$70,856 to the plan. Perry County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contributions rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The Perry County's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The amount is included as the Pension Liability on the Statement of Fiduciary Net Position.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE C - Municipal Retirement Fund - Continued

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability for all plan members on December 31, 2021:

Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Market Value of Assets
Inflation Rate:	2.25%
Salary Increases:	2.85% to 13.75%
Investment Rate of Return:	7.25%
Projected Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality:	<p>For non-disabled retirees, the Pub-2010, Amount Weighted, below-median income, General, Retiree, Marl (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.</p> <p>For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.</p> <p>For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.</p>
Other Information:	There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2021 Illinois Municipal Retirement Fund annual actuarial report.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE C - Municipal Retirement Fund - Continued

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2021. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (to the extent in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 1.84%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension Liability

Regular Plan Members

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2020	\$ 23,965,368	\$ 24,756,002	\$ (790,634)
Changes for the year:			
Service Cost	280,263	0	280,263
Interest on the Total Pension Liability	1,704,829	0	1,704,829
Difference Between Expected and Actual Experience of the Total Pension Liability	850,202	0	850,202
Changes of Assumptions	0	0	0
Contributions – Employer	0	406,364	(406,364)
Contributions – Employees	0	137,417	(137,417)
Net Investment Income	0	4,188,006	(4,188,006)
Benefit Payments, including Refunds of Employee Contributions	(1,181,238)	(1,181,238)	0
Other (Net Transfer)	0	(35,634)	35,634
Net Changes	<u>1,654,056</u>	<u>3,514,915</u>	<u>(1,860,859)</u>
Balances at December 31, 2021	<u>\$ 25,619,424</u>	<u>\$ 28,270,917</u>	<u>\$ (2,651,493)</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE C - Municipal Retirement Fund - Continued

Changes in the Net Pension Liability - Concluded

ECO Plan Members

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2020	\$ 4,884,210	\$ 4,614,485	\$ 269,725
Changes for the year:			
Service Cost	20,859	0	20,859
Interest on the Total Pension Liability	342,772	0	342,772
Difference Between Expected and Actual Experience of the Total Pension Liability	(158,581)	0	(158,581)
Changes of Assumptions	0	0	0
Contributions – Employer	0	125,886	(125,886)
Contributions – Employees	0	9,734	(9,734)
Net Investment Income	0	808,476	(808,476)
Benefit Payments, including Refunds of Employee Contributions	(333,493)	(333,493)	0
Other (Net Transfer)	0	(158,287)	158,287
Net Changes	(128,443)	452,316	(580,759)
Balances at December 31, 2021	<u>\$ 4,755,767</u>	<u>\$ 5,066,801</u>	<u>\$ (311,034)</u>

SLEP Plan Members

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2020	\$ 5,384,071	\$ 5,958,495	\$ (574,424)
Changes for the year:			
Service Cost	61,374	0	61,374
Interest on the Total Pension Liability	384,335	0	384,335
Difference Between Expected and Actual Experience of the Total Pension Liability	(87,279)	0	(87,279)
Changes of Assumptions	0	0	0
Contributions – Employer	0	70,856	(70,856)
Contributions – Employees	0	27,926	(27,926)
Net Investment Income	0	1,043,668	(1,043,668)
Benefit Payments, including Refunds of Employee Contributions	(227,176)	(227,176)	0
Other (Net Transfer)	0	(6,395)	6,395
Net Changes	131,254	908,879	(777,625)
Balances at December 31, 2021	<u>\$ 5,515,325</u>	<u>\$ 6,867,374</u>	<u>\$ (1,352,049)</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE C - Municipal Retirement Fund - Continued

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower of 1% higher:

Regular Plan Members

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Net Pension Liability	\$ 374,092	\$ (2,651,493)	\$ (5,050,188)

ECO Plan Members

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Net Pension Liability	\$ 209,330	\$ (311,034)	\$ (723,152)

SLEP Plan Members

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Net Pension Liability	\$ (750,667)	\$ (1,352,049)	\$ (1,854,389)

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE C - Municipal Retirement Fund - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the calendar year ended December 31, 2021, Perry County recognized pension expense of \$603,106. As of December 31, 2021, Perry County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Regular Plan Members

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods:		
Differences between expected and actual experience	\$ 502,517	\$ 117,548
Changes of assumptions	0	54,556
Net difference between projected and actual earnings on pension plan investments	<u>513,938</u>	<u>3,761,380</u>
Total Deferred Amounts to be recognized in pension expense in future periods	<u>1,016,455</u>	<u>3,933,484</u>
Pension Contributions made subsequent to the Measurement Date	<u>44,282</u>	<u>0</u>
Total Deferred Amounts Related to Pensions	<u>\$ 1,060,737</u>	<u>\$ 3,933,484</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	<u>Net Deferred Outflows Of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2022	\$ 0	\$ 503,588
2023	0	1,086,675
2024	0	798,965
2025	0	483,519
2026	0	0
Thereafter	<u>0</u>	<u>0</u>
Total	<u>\$ 0</u>	<u>\$ 2,872,747</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE C - Municipal Retirement Fund - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - Continued

ECO Plan Members

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods: Differences between expected and actual experience	\$ 0	\$ 11,706
Changes of assumptions	0	0
Net difference between projected and actual earnings on pension plan investments	<u>113,855</u>	<u>774,765</u>
Total Deferred Amounts to be recognized in pension expense in future periods	<u>113,855</u>	<u>786,471</u>
Pension Contributions made subsequent to the Measurement Date	<u>11,856</u>	<u>0</u>
Total Deferred Amounts Related to Pensions	<u>\$ 125,711</u>	<u>\$ 786,471</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	<u>Net Deferred Outflows Of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2022	\$ 0	\$ 143,423
2023	0	257,428
2024	0	162,540
2025	0	97,369
2026	0	0
Thereafter	<u>0</u>	<u>0</u>
Total	<u>\$ 0</u>	<u>\$ 660,760</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE C - Municipal Retirement Fund - Concluded

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - Concluded

SLEP Plan Members

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods:		
Differences between expected and actual experience	\$ 97,946	\$ 365,404
Changes of assumptions	47,709	17,726
Net difference between projected and actual earnings on pension plan investments	<u>140,656</u>	<u>952,872</u>
Total Deferred Amounts to be recognized in pension expense in future periods	<u>286,311</u>	<u>1,336,002</u>
Pension Contributions made subsequent to the Measurement Date	<u>8,138</u>	<u>0</u>
Total Deferred Amounts Related to Pensions	<u>\$ 294,449</u>	<u>\$ 1,336,002</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	<u>Net Deferred Outflows Of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2022	\$ 0	\$ 261,586
2023	0	435,990
2024	0	220,666
2025	0	123,311
2026	0	0
Thereafter	<u>0</u>	<u>0</u>
Total	<u>\$ 0</u>	<u>\$ 1,041,553</u>

NOTE D - Social Security

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered “non-participating employees.” These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The County paid \$232,669, the total required contribution for the current fiscal year.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE E - Long-Term Debt

1. Health Department Loan

On March 15, 1991, Perry County Health Department purchased a building from Perry County Counseling Center, Inc., (an unrelated nonprofit organization), for \$90,000. A loan for \$80,000 was acquired from the First National Bank in Pinckneyville to help finance the purchase. The building serves as collateral for this loan. The loan was financed March 23, 2005 for total of \$143,276 at the Murphy Wall State Bank. Every year, the loan is refinanced for a 12-month period. Monthly payments are made from the health department fund. The remaining balance is then refinanced under the current interest rate. The interest rate is 4.25% for the year ended November 30, 2021. Interest of \$2,011 was paid during the year. Following is the summary of the loan principal maturity and interest requirements:

	Beginning Balance	\$	51,028	
	Increases		0	
	Decreases		(7,838)	
	Ending Balance	\$	<u>43,190</u>	
Year Ending	Principal	Interest	Total	
November 30,				
2022	\$ 43,190	\$ 1,678	\$ 44,868	
Total	\$ 43,190	\$ 1,678	\$ 44,868	

2. Mental Health Loan

On February 2, 1994, Perry County Mental Health purchased three properties in Du Quoin that are leased to Five Star Industries, Inc. (a non-profit organization). A loan for \$950,000 was acquired from Fifth Third Bank to finance the purchase. The properties serve as collateral for this loan. The annual payment requirement is \$61,822, which includes interest at 3.50%, and is paid by the mental health fund. No interest was paid during the year. This loan has a maturity date of February 9, 2024.

Beginning Balance	\$	187,363
Increases		0
Decreases		0
Ending Balance	\$	<u>187,363</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE E - Long-Term Debt - Concluded

2. Mental Health Loan - Concluded

Following is the summary of note principal maturities and interest requirements:

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 26,656	\$ 35,166	\$ 61,822
2023	31,659	30,163	61,822
2024	37,601	24,221	61,822
2025	<u>91,447</u>	<u>25,945</u>	<u>117,392</u>
Total	<u>\$ 187,363</u>	<u>\$ 115,495</u>	<u>\$ 302,858</u>

3. Unit Road District Loan

On December 1, 2016, Perry County Unit Road District purchased a Massey Ferguson tractor for \$69,000. A loan for \$69,000 was acquired from Southern Illinois Coal Belt Champion Community to help finance the purchase. The tractor serves as collateral for this loan. The annual payments are \$15,937, starting March 1, 2017 and ending March 1, 2021 and are paid by the Unit Road District. The interest rate is 5.00% for the year ended November 30, 2021. Interest of \$2,240 was paid during the year. This loan was paid off during the year.

Beginning Balance	\$ 29,634
Increases	0
Decreases	<u>(29,634)</u>
Ending Balance	<u>\$ 0</u>

Following is the summary of note principal maturities and interest requirements for all debt:

<u>Year Ending November 30,</u>	<u>Health Dept Loan</u>	<u>Mental Health Loan</u>	<u>Unit Road Loan</u>	<u>Total</u>
2022	\$ 44,868	\$ 61,822	\$ 0	\$ 106,690
2023	0	61,822	0	61,822
2024	0	61,822	0	61,822
2025	<u>0</u>	<u>117,392</u>	<u>0</u>	<u>117,392</u>
Total Payments	44,868	302,858	0	347,726
Less Interest	<u>(1,678)</u>	<u>(115,495)</u>	<u>(0)</u>	<u>(117,173)</u>
Total Outstanding	<u>\$ 43,190</u>	<u>\$ 187,363</u>	<u>\$ 0</u>	<u>\$ 230,553</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE F - Legal Debt Margin

2020 Equalized Assessed Valuation		<u>\$ 241,006,916</u>
Statutory Debt Limit (8.625% of EAV)		\$ 20,786,847
Total Debt:		
Notes Payable	230,553	
Less: Revenue Bonds Exempt from Debt Limitation Computation	<u>0</u>	
Total Applicable Long-Term Debt		<u>(230,553)</u>
Legal Debt Margin		<u>\$ 20,556,294</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE G - Assessed Valuation and Taxes Levied

Property tax is levied each year on all taxable real property located in the County. Taxes recorded in these financial statements are from the 2020 and prior tax levies.

Assessed Valuation
TAX LEVY YEARS 2020, 2019, 2018

	2020	2019	2018
ASSESSED VALUATION	\$ 241,006,916	\$ 226,751,294	\$ 215,329,095
County Corporate	0.2668	0.2625	0.2694
Unemployment	0.0050	0.0045	0.0000
IMRF	0.1695	0.1720	0.2740
County Road	0.0990	0.0975	0.1000
Joint Bridge	0.0496	0.0488	0.0500
Federal Aid Matching	0.0496	0.0488	0.0500
Gravel Tax	0.0496	0.0488	0.0500
Tort Liability	0.4407	0.4675	0.3600
Social Security	0.0717	0.0725	0.1672
General Assistance	0.0150	0.0155	0.0330
Tuberculosis	0.0042	0.0045	0.0047
Mental Health	0.0955	0.0984	0.1036
Health	0.0660	0.0680	0.0716
Unit Road	0.3010	0.3044	0.3146
Total	<u>1.6832</u>	<u>1.7137</u>	<u>1.8481</u>

Tax Extensions
TAX LEVY YEARS 2020, 2019, 2018

	2020	2019	2018
TAX EXTENSIONS			
County Corporate	\$ 643,007	\$ 595,222	\$ 580,097
Unemployment	12,050	10,204	-
IMRF	408,507	390,012	590,002
County Road	238,597	221,082	215,329
Joint Bridge	119,539	110,655	107,665
Federal Aid Matching	119,539	110,655	107,665
Gravel Tax	119,539	110,655	107,665
Tort Liability	1,062,118	1,060,062	775,185
Social Security	172,802	165,075	360,030
General Assistance	36,151	35,146	71,059
Tuberculosis	10,122	10,204	10,120
Mental Health	230,162	223,123	223,081
Health	159,065	154,191	154,176
Unit Road	726,765	691,503	677,425
Total	<u>\$ 4,057,963</u>	<u>\$ 3,887,789</u>	<u>\$ 3,979,499</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE G - Assessed Valuation and Taxes Levied - Concluded

Tax Collections
TAX LEVY YEARS 2020, 2019, 2018

	<u>2020</u>	<u>2019</u>	<u>2018</u>
TAX COLLECTIONS			
County Corporate	\$ 621,249	\$ 594,982	\$ 578,302
Unemployment	11,642	10,200	-
IMRF	394,685	389,854	588,176
County Road	230,524	220,994	214,663
Joint Bridge	115,496	110,609	107,333
Federal Aid Matching	115,496	110,609	107,333
Gravel Tax	115,496	110,609	107,333
Liability Insurance	1,026,182	1,059,634	772,785
Social Security	166,957	165,007	358,915
General Assistance	34,927	35,132	70,837
Tuberculosis	9,772	10,192	10,079
Mental Health	222,188	222,803	222,143
Health	153,551	153,975	153,528
Unit Road	633,760	620,439	607,551
Total	<u>\$ 3,851,925</u>	<u>\$ 3,815,039</u>	<u>\$ 3,898,978</u>

TAX LEVY YEAR 2020

Tax Lien Date	January 1, 2020
Tax Levy Date	December 31, 2020
Due Dates	October 15, 2021 November 24, 2021
Collection Dates	October 2021 through January 2021
Distribution Dates	October 26, 2021 December 13, 2021 Tax sale date not available at this time

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE H - Capital Assets

Capital asset activity for the year ended November 30, 2021 is as follows:

Changes in Capital Assets

Year Ended November 30, 2021

Year Ended November 30, 2021	Assets				Accumulated Depreciation				
	Balance 12/1/2020	Additions	Deletions	Balance 11/30/2021	Balance 12/1/2020	Current Provisions	Deductions	Balance 11/30/2021	Net Book Value
Governmental Activities									
Depreciable Capital Assets:									
Buildings	\$ 6,616,517	\$ 53,529	\$ -	\$ 6,670,046	\$ 5,090,902	\$ 167,220	\$ -	\$ 5,258,122	\$ 1,411,924
Infrastructure	1,252,441	3,467	-	1,255,908	847,581	61,097	-	908,678	347,230
Machinery and Equipment	1,212,859	5,840	-	1,218,699	841,358	81,165	-	922,523	296,176
Vehicles	823,900	66,446	-	890,346	728,526	51,964	-	780,490	109,856
Non-Depreciable Capital Assets:									
Land	27,500	-	-	27,500	-	-	-	-	27,500
Total Governmental Activities	9,933,217	129,282	-	10,062,499	7,508,367	361,446	-	7,869,813	2,192,686
Total Reporting Entity	<u>\$ 9,933,217</u>	<u>\$ 129,282</u>	<u>\$ -</u>	<u>\$ 10,062,499</u>	<u>\$ 7,508,367</u>	<u>\$ 361,446</u>	<u>\$ -</u>	<u>\$ 7,869,813</u>	<u>\$ 2,192,686</u>
Component Unit									
Depreciable Capital Assets:									
Machinery and Equipment	\$ 959,725	\$ 142,031	\$ -	\$ 1,101,756	\$ 556,155	\$ 89,154	\$ -	\$ 645,309	\$ 456,447
Vehicles	243,765	-	-	243,765	235,677	54,189	-	289,866	(46,101)
Non-Depreciable Capital Assets:									
Land	10,000	-	-	10,000	-	-	-	-	10,000
Total Component Unit	<u>\$ 1,213,490</u>	<u>\$ 142,031</u>	<u>\$ -</u>	<u>\$ 1,355,521</u>	<u>\$ 791,832</u>	<u>\$ 143,343</u>	<u>\$ -</u>	<u>\$ 935,175</u>	<u>\$ 420,346</u>
	Depreciation Expense								
	Governmental	Component							
Governmental Function	Activities	Unit							
General Government	\$ 24,365	\$ -							
Public Safety	187,132	-							
Judiciary and Court Related	5,004	-							
Public Health	41,113	-							
Public Welfare	3,642	-							
Transportation	100,190	143,343							
Total Depreciation Expense	<u>\$ 361,446</u>	<u>\$ 143,343</u>							

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE I - Components of Fund Balance

The following presents the various components of fund balance within the governmental funds:

	General Fund	Mental Health Fund	Motor Fuel Tax Fund	Health Department Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances:							
<u>Nonspendable</u>							
Note Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,778	\$ 130,778
Total Nonspendable	-	-	-	-	-	130,778	130,778
<u>Restricted</u>							
General Government	-	-	-	-	2,009,033	-	2,009,033
Public Health	-	-	-	706,045	-	-	706,045
Transportation	-	-	2,046,080	-	-	-	2,046,080
Total Restricted	-	-	2,046,080	706,045	2,009,033	-	4,761,158
<u>Committed</u>							
General Government	-	-	-	-	-	4,174,757	4,174,757
Public Safety	-	-	-	-	-	1,084,581	1,084,581
Public Health	-	178,284	-	-	-	173,875	352,159
Public Welfare	-	-	-	-	-	127,372	127,372
Transportation	-	-	-	-	-	2,017,479	2,017,479
Total Committed	-	178,284	-	-	-	7,578,064	7,756,348
<u>Assigned</u>							
General Government	-	-	-	-	-	778,271	778,271
Public Safety	-	-	-	-	-	394,888	394,888
Judiciary and Court Related	-	-	-	-	-	1,485,848	1,485,848
Public Health	-	-	-	-	-	248,798	248,798
Transportation	-	-	-	-	-	46,881	46,881
Total Assigned	-	-	-	-	-	2,954,686	2,954,686
<u>Unassigned</u>							
General Government	2,324,155	-	-	-	-	-	2,324,155
Total Unassigned	2,324,155	-	-	-	-	-	2,324,155
Total Governmental Fund Balances	<u>\$ 2,324,155</u>	<u>\$ 178,284</u>	<u>\$ 2,046,080</u>	<u>\$ 706,045</u>	<u>\$ 2,009,033</u>	<u>\$ 10,663,528</u>	<u>\$ 17,927,125</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE J - Restricted Net Position

All special revenue funds are deemed to be restricted for the purpose of the fund. If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

NOTE K - Interfund Receivables and Payables

As of November 30, 2021, the governmental special revenue fund, Joint Bridge, owes the component unit fund, Road District Bridge, \$1,428 for an incorrect deposit of Property Taxes. Management has been informed and will make the correction.

Transactions between funds are representative of lending/borrowing arrangements and are required to be reimbursed by the respective fund. All interfund transactions between governmental funds and internal service funds are eliminated on the government-wide statements.

NOTE L - Risk Management

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers compensation. During the year ended November 30, 2021, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

NOTE M - Rental Agreements

Landfill Management is paying \$1,200 a year for office rent.

NOTE N - Economic Dependence

Perry County, Illinois is fiscally dependent on funding from Federal and State of Illinois sources. Due to the State of Illinois' financial constraints, state payment delays or eliminations are possible for the fiscal year ending November 30, 2022. Changes in the amounts received, or timing of the amounts received, from the State of Illinois, could result in cash flow problems for Perry County, Illinois, and may require budget amendments and cuts of services.

NOTE O - Fund Equity

On November 30, 2021, none of the funds had a deficit in the fund balance or net position.

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE P - Interfund Operating Transfers

Individual fund operating transfers for the fiscal year ended November 30, 2021, were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds		
General Fund	\$	\$ 830,066
Motor Fuel Tax		227,117
Health Department	76,774	
County Road	235,001	
Joint Bridge		38,557
Township Bridge	38,557	
Youth Court	66,641	
Circuit Clerk Administration	37,347	
ESDA	45,122	
Recorder's Document Storage	35,959	
Court Automation	285,629	
Probation Services	201,404	
Marriage	1,192	
Circuit Clerk Document Storage	258,711	
Child Support	109,750	
Law Library	702	
Court Fee	350,140	
Drug Task Force		2,500
Tax Sale Indemnity	59,914	
Building	357,251	18,572
Court Security	55,438	
Forfeiture	1,591	
State's Atty Document Storage	909	
Sheriff's Fees	32,678	
Total Governmental Funds	2,250,710	1,116,812
Interfund Transfer Adjustment	(1,116,812)	(1,116,812)
Net Governmental Fund Transfers	1,133,898	0
Fiduciary Funds		
Bail Bond		150
Circuit Clerk Trust		1,081,325
Collector's	70,965	59,914
Mobile Home Privilege Tax		70,965
Prisoner Commissary	150	600
Total Custodial Funds	71,115	1,212,954
Interfund Transfer Adjustment	(71,115)	(71,115)
Net Fiduciary Fund Transfers	0	1,141,839

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Continued
November 30, 2021

NOTE P - Interfund Operating Transfers - Concluded

Component Unit		
Unit Road District	211,219	
Unit Road District Motor Fuel Tax		203,278
Total Component Unit	211,219	203,278
Interfund Transfer Adjustment	(203,278)	(203,278)
Net Component Unit Transfers	7,941	0
Net Total Transfers	<u>\$ 1,141,839</u>	<u>\$ 1,141,839</u>

All transfers were for reimbursement of fees. All transfers were approved by management.

NOTE Q - Encumbrances

The County does not use encumbrance accounting, in which purchase orders, contracts, and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriation. Therefore, no amounts for encumbrances are reported in the basic financial statements.

NOTE R - Accrued Absences

A liability is recorded for compensated absences attributable to services already rendered and not contingent on a specific event outside the control of the County and its employees, as employees earn the right to the benefits. The liability is typically liquidated with resources of the same funding source that has paid the applicable employee's regular salaries and fringe benefits.

Summary of Accrued Compensation Absences:

	Beginning Balance	Net Increases	Net Decreases	Ending Balance
Current	\$ 192,801	\$ 50,632	\$ 64,339	\$ 179,094
Long-Term	771,200	202,527	257,345	716,382
Total	<u>\$ 964,001</u>	<u>\$ 253,159</u>	<u>\$ 321,684</u>	<u>\$ 895,476</u>

NOTE S - Revolving Loans Receivable

Below is a summary of Perry County's Revolving Loan Program receivables as of November 30, 2021. The total of \$130,778 is shown as a receivable in the Revolving Loan Fund.

Borrower	Original Loan Amount	Date	Due Date	11/30/21 Balance
Barr Trucking	\$ 170,000	12/2016	05/2032	<u>\$ 130,778</u>

PERRY COUNTY, ILLINOIS
Notes to Basic Financial Statements-Concluded
November 30, 2021

NOTE T - Commitments & Contingencies

The County has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The board of commissioners believes any adjustments that may arise from those audits will be insignificant to county operations.

NOTE U - Subsequent Events

The County has evaluated subsequent events through May 2, 2022, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

PERRY COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
November 30, 2021
REGULAR PLAN MEMBERS

Last 10 Calendar Years
(Schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ -	\$ -	\$ 280,263	\$ 319,267	\$ 372,667	\$ 360,330	\$ 363,052	\$ 413,028	\$ 392,231	\$ 406,191
Interest on the Total Pension Liability	-	-	1,704,829	1,699,278	1,629,260	1,560,755	1,503,739	1,516,180	1,390,900	1,270,543
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	-	-	850,202	(536,986)	30,700	(1,739)	422,378	(1,274,859)	583,138	33,782
Assumption Changes	-	-	-	(249,228)	-	687,709	(659,294)	(81,038)	56,337	542,461
Benefit Payments and Refunds	-	-	(1,181,238)	(1,091,294)	(989,038)	(912,416)	(824,189)	(766,611)	(645,747)	(587,184)
Net Change in Total Pension Liability	-	-	1,654,056	141,037	1,043,589	1,694,639	805,686	(193,300)	1,776,859	1,665,793
Total Pension Liability-Beginning	-	-	23,965,368	23,824,331	22,780,742	21,086,103	20,280,417	20,473,717	18,696,858	17,031,065
Total Pension Liability-Ending (a)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,619,424</u>	<u>\$ 23,965,368</u>	<u>\$ 23,824,331</u>	<u>\$ 22,780,742</u>	<u>\$ 21,086,103</u>	<u>\$ 20,280,417</u>	<u>\$ 20,473,717</u>	<u>\$ 18,696,858</u>
Plan Fiduciary Net Position										
Employer Contributions	\$ -	\$ -	\$ 406,364	\$ 365,787	\$ 340,271	\$ 428,873	\$ 477,635	\$ 521,070	\$ 510,607	\$ 465,038
Employee Contributions	-	-	137,417	195,528	159,621	166,258	162,099	151,698	190,329	171,243
Pension Plan Net Investment Income	-	-	4,188,006	3,164,702	3,569,908	(1,060,157)	3,044,658	1,110,427	83,762	955,573
Benefit Payments and Refunds	-	-	(1,181,238)	(1,091,294)	(989,038)	(912,416)	(824,189)	(766,611)	(645,747)	(587,184)
Other	-	-	(35,634)	(79,645)	27,186	369,443	(304,748)	141,999	(476,788)	79,524
Net Change in Plan Fiduciary Net Position	-	-	3,514,915	2,555,078	3,107,948	(1,007,999)	2,555,455	1,158,583	(337,837)	1,084,194
Plan Fiduciary Net Position-Beginning	-	-	24,756,002	22,200,924	19,092,976	20,100,975	17,545,520	16,386,937	16,724,774	15,640,580
Plan Fiduciary Net Position-Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,270,917</u>	<u>\$ 24,756,002</u>	<u>\$ 22,200,924</u>	<u>\$ 19,092,976</u>	<u>\$ 20,100,975</u>	<u>\$ 17,545,520</u>	<u>\$ 16,386,937</u>	<u>\$ 16,724,774</u>
Net Pension Liability/(Asset) - Ending (a-b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,651,493)</u>	<u>\$ (790,634)</u>	<u>\$ 1,623,407</u>	<u>\$ 3,687,766</u>	<u>\$ 985,128</u>	<u>\$ 2,734,897</u>	<u>\$ 4,086,780</u>	<u>\$ 1,972,084</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	110.35%	103.30%	93.19%	83.81%	95.33%	86.51%	80.04%	89.45%
Covered Valuation Payroll	\$ -	\$ -	\$ 2,988,574	\$ 3,126,384	\$ 3,402,701	\$ 3,682,237	\$ 3,643,653	\$ 3,472,662	\$ 3,884,096	\$ 3,574,223
Net Pension Liability as a Percentage of Covered Valuation Payroll	0.00%	0.00%	-88.72%	-25.29%	47.71%	100.15%	27.04%	78.76%	105.22%	55.18%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
November 30, 2021
ECO PLAN MEMBERS

Last 10 Calendar Years
(Schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2004
Total Pension Liability										
Service Cost	\$ -	\$ -	\$ 20,859	\$ 21,603	\$ 23,909	\$ 21,157	\$ 26,299	\$ 53,537	\$ 53,541	\$ 82,804
Interest on the Total Pension Liability	-	-	342,772	342,426	338,426	336,130	327,695	299,337	296,184	278,062
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	-	-	(158,581)	15,689	42,350	57,797	164,503	325,721	(88,705)	48,528
Assumption Changes	-	-	-	(33,075)	-	115,860	(57,404)	(4,732)	-	17,007
Benefit Payments and Refunds	-	-	(333,493)	(349,504)	(347,210)	(345,011)	(347,099)	(227,816)	(210,027)	(119,722)
Net Change in Total Pension Liability	-	-	(128,443)	(2,861)	57,475	185,933	113,994	446,047	50,993	306,679
Total Pension Liability-Beginning	-	-	4,884,210	4,887,071	4,829,596	4,643,663	4,529,669	4,083,622	4,032,629	3,725,950
Total Pension Liability-Ending (a)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,755,767</u>	<u>\$ 4,884,210</u>	<u>\$ 4,887,071</u>	<u>\$ 4,829,596</u>	<u>\$ 4,643,663</u>	<u>\$ 4,529,669</u>	<u>\$ 4,083,622</u>	<u>\$ 4,032,629</u>
Plan Fiduciary Net Position										
Employer Contributions	\$ -	\$ -	\$ 125,886	\$ 116,037	\$ 105,232	\$ 116,037	\$ 40,437	\$ 109,287	\$ 99,973	\$ 127,231
Employee Contributions	-	-	9,734	10,200	8,925	8,925	8,366	44,466	17,541	26,455
Pension Plan Net Investment Income	-	-	808,476	621,801	730,427	(273,295)	690,541	217,570	17,682	204,807
Benefit Payments and Refunds	-	-	(333,493)	(349,504)	(347,210)	(345,011)	(347,099)	(227,816)	(210,027)	(119,722)
Other	-	-	(158,287)	44,895	52,602	116,117	(64,284)	(49,710)	68,658	3,446
Net Change in Plan Fiduciary Net Position	-	-	452,316	443,429	549,976	(377,227)	327,961	93,797	(6,173)	242,217
Plan Fiduciary Net Position-Beginning	-	-	4,614,485	4,171,056	3,621,080	3,998,307	3,670,346	3,576,549	3,582,722	3,340,505
Plan Fiduciary Net Position-Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,066,801</u>	<u>\$ 4,614,485</u>	<u>\$ 4,171,056</u>	<u>\$ 3,621,080</u>	<u>\$ 3,998,307</u>	<u>\$ 3,670,346</u>	<u>\$ 3,576,549</u>	<u>\$ 3,582,722</u>
Net Pension Liability/(Asset) - Ending (a-b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (311,034)</u>	<u>\$ 269,725</u>	<u>\$ 716,015</u>	<u>\$ 1,208,516</u>	<u>\$ 645,356</u>	<u>\$ 859,323</u>	<u>\$ 507,073</u>	<u>\$ 449,907</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	106.54%	94.48%	85.35%	74.98%	86.10%	81.03%	87.58%	88.84%
Covered Valuation Payroll	\$ -	\$ -	\$ 129,792	\$ 119,000	\$ 119,000	\$ 119,000	\$ 111,548	\$ 227,395	\$ 233,880	\$ 234,250
Net Pension Liability as a Percentage of Covered Valuation Payroll	0.00%	0.00%	-239.64%	226.66%	601.69%	1015.56%	578.55%	377.90%	216.81%	192.06%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
November 30, 2021
SLEP PLAN MEMBERS

Last 10 Calendar Years
(Schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ -	\$ -	\$ 61,374	\$ 74,266	\$ 145,618	\$ 114,853	\$ 113,487	\$ 118,128	\$ 102,098	\$ 111,843
Interest on the Total Pension Liability	-	-	384,335	394,880	429,683	381,750	367,403	351,550	358,274	320,163
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	-	-	(87,279)	(355,438)	(786,939)	384,238	(1,226)	(76,208)	(376,756)	187,487
Assumption Changes	-	-	-	(13,486)	-	187,165	(58,945)	(13,441)	12,996	80,907
Benefit Payments and Refunds	-	-	(227,176)	(251,283)	(214,172)	(279,265)	(180,974)	(176,756)	(186,734)	(188,017)
Net Change in Total Pension Liability	-	-	131,254	(151,061)	(425,810)	788,741	239,745	203,273	(90,122)	512,383
Total Pension Liability-Beginning	-	-	5,384,071	5,535,132	5,960,942	5,172,201	4,932,456	4,729,183	4,819,305	4,306,922
Total Pension Liability-Ending (a)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,515,325</u>	<u>\$ 5,384,071</u>	<u>\$ 5,535,132</u>	<u>\$ 5,960,942</u>	<u>\$ 5,172,201</u>	<u>\$ 4,932,456</u>	<u>\$ 4,729,183</u>	<u>\$ 4,819,305</u>
Plan Fiduciary Net Position										
Employer Contributions	\$ -	\$ -	\$ 70,856	\$ 83,547	\$ 100,206	\$ 126,782	\$ 127,622	\$ 108,360	\$ 119,126	\$ 110,715
Employee Contributions	-	-	27,926	32,155	45,301	54,491	55,672	46,653	49,694	45,285
Pension Plan Net Investment Income	-	-	1,043,668	782,702	873,411	(341,632)	767,240	264,636	22,387	241,708
Benefit Payments and Refunds	-	-	(227,176)	(251,283)	(214,172)	(279,265)	(180,974)	(176,756)	(186,734)	(188,017)
Other	-	-	(6,395)	(39,823)	31,068	168,279	(105,900)	139,255	(749,940)	298,254
Net Change in Plan Fiduciary Net Position	-	-	908,879	607,298	835,814	(271,345)	663,660	382,148	(745,467)	507,945
Plan Fiduciary Net Position-Beginning	-	-	5,958,495	5,351,197	4,515,383	4,786,728	4,123,068	3,740,920	4,486,387	3,978,442
Plan Fiduciary Net Position-Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,867,374</u>	<u>\$ 5,958,495</u>	<u>\$ 5,351,197</u>	<u>\$ 4,515,383</u>	<u>\$ 4,786,728</u>	<u>\$ 4,123,068</u>	<u>\$ 3,740,920</u>	<u>\$ 4,486,387</u>
Net Pension Liability/(Asset) - Ending (a-b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,352,049)</u>	<u>\$ (574,424)</u>	<u>\$ 183,935</u>	<u>\$ 1,445,559</u>	<u>\$ 385,473</u>	<u>\$ 809,388</u>	<u>\$ 988,263</u>	<u>\$ 332,918</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	124.51%	110.67%	96.68%	75.75%	92.55%	83.59%	79.10%	93.09%
Covered Valuation Payroll	\$ -	\$ -	\$ 372,339	\$ 376,338	\$ 604,015	\$ 726,542	\$ 661,845	\$ 629,711	\$ 614,774	\$ 539,114
Net Pension Liability as a Percentage of Covered Valuation Payroll	0.00%	0.00%	-363.12%	-152.64%	30.45%	198.96%	58.24%	128.53%	160.75%	61.75%

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See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Contributions
November 30, 2021

REGULAR PLAN MEMBERS
Last 10 Calendar Years

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 449,637	\$ 465,038	\$ (15,401)	\$ 3,574,223	13.01%
2015	485,512	510,607	(25,095)	3,884,096	13.15%
2016	428,874	521,070	(92,196)	3,472,662	15.00%
2017	478,047	477,635	412	3,643,653	13.11%
2018	420,880	428,873	(7,993)	3,682,237	11.65%
2019	340,270	340,271	(1)	3,402,701	10.00%
2020	365,357	365,388	(31)	3,126,384	11.69%
2021	381,043	406,364	(25,321)	2,988,574	13.60%
2022	-	-	-	-	0.00%
2023	-	-	-	-	0.00%

ECO PLAN MEMBERS
Last 10 Calendar Years

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 96,675	\$ 127,231	\$ (30,556)	\$ 234,250	54.31%
2015	86,606	99,973	(13,367)	233,880	42.75%
2016	107,467	109,287	(1,820)	227,395	48.06%
2017	40,369	40,437	(68)	111,548	36.25%
2018	116,037	116,037	-	119,000	97.51%
2019	105,232	105,232	-	119,000	88.43%
2020	116,037	116,037	-	119,000	97.51%
2021	125,885	125,886	(1)	129,792	96.99%
2022	-	-	-	-	0.00%
2023	-	-	-	-	0.00%

SLEP PLAN MEMBERS
Last 10 Calendar Years

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 99,359	\$ 110,715	\$ (11,356)	\$ 539,114	20.54%
2015	111,643	119,126	(7,483)	614,774	19.38%
2016	109,822	108,360	1,462	629,711	17.21%
2017	124,824	127,622	(2,798)	661,845	19.28%
2018	126,782	126,782	-	726,542	17.45%
2019	100,206	100,206	-	604,015	16.59%
2020	76,844	84,332	(7,488)	346,143	24.36%
2021	70,856	70,856	-	372,339	19.03%
2022	-	-	-	-	0.00%
2023	-	-	-	-	0.00%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 605,000	\$ 605,000	\$ 648,078	\$ 43,078
Public Safety Tax	650,000	650,000	732,841	82,841
Cable Franchise Tax	5,500	5,500	13,636	8,136
Intergovernmental				
Income Tax	970,000	970,000	1,497,383	527,383
Personal Property Replacement Tax	350,000	350,000	656,436	306,436
Sales Tax	345,000	345,000	523,887	178,887
Operating Grants:				
Crime Victims Grant	20,000	20,000	13,750	(6,250)
Election Grant	-	-	34,495	34,495
Reimbursements:				
Assessor Salary	25,000	25,000	21,938	(3,062)
Assistant State's Attorney Salary	-	-	3,250	3,250
Election Judges	-	-	8,325	8,325
Public Defender Salary	70,000	70,000	83,992	13,992
Range Use	10,000	10,000	7,500	(2,500)
State's Attorney Salary	88,000	88,000	122,760	34,760
License and Permits				
Building Permits	3,000	3,000	4,869	1,869
Zoning Fees	1,500	1,500	2,468	968
Charges for Services				
General Government:				
County Clerk Fees	153,000	153,000	208,798	55,798
Tax Penalties	69,237	69,237	86,072	16,835
Judiciary and Court Related:				
Circuit Clerk Fees	247,000	247,000	117,831	(129,169)
Public Safety:				
Sheriff Fees	11,000	11,000	16,212	5,212
Telecommunications Fees	35,000	35,000	69,400	34,400
Public Health:				
Landfill Fees	225,000	225,000	294,785	69,785
Interest	400	400	637	237
Other				
Rent	16,000	16,000	4,700	(11,300)
Fringe Benefit Reimbursements	265,000	265,000	13,869	(251,131)
Other Receipts	8,750	8,750	1,054	(7,696)
TOTAL REVENUES	4,173,387	4,173,387	5,188,966	1,015,579
EXPENDITURES				
GENERAL GOVERNMENT				
County Commissioners				
Current:				
Wages	51,000	51,000	34,000	17,000
Dues	775	775	1,075	(300)
Total County Commissioners	51,775	51,775	35,075	16,700

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND - CONTINUED
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
GENERAL GOVERNMENT - Continued				
County Clerk				
<i>Current:</i>				
Wages	90,118	90,118	82,571	7,547
Office Supplies	-	-	585	(585)
Postage	2,500	2,500	547	1,953
Books/Records	-	-	224	(224)
Telephone	1,200	1,200	1,774	(574)
Total County Clerk	<u>93,818</u>	<u>93,818</u>	<u>85,701</u>	<u>8,117</u>
Recorder				
<i>Current:</i>				
Office Supplies	300	300	2,161	(1,861)
Other	-	-	50	(50)
Online Record Usage	750	750	-	750
Total Recorder	<u>1,050</u>	<u>1,050</u>	<u>2,211</u>	<u>(1,161)</u>
County Treasurer and Collector				
<i>Current:</i>				
Wages	113,270	113,270	90,842	22,428
Office Supplies	500	500	384	116
Postage	9,500	9,500	11,395	(1,895)
Telephone	1,500	1,500	827	673
Total County Treasurer and Collector	<u>124,770</u>	<u>124,770</u>	<u>103,448</u>	<u>21,322</u>
County Assessor				
<i>Current:</i>				
Wages	161,436	161,436	140,763	20,673
Office Supplies	4,000	4,000	2,266	1,734
Postage	2,760	2,760	2,053	707
Education Training	1,000	1,000	1,000	-
Publication of Notices	4,000	4,000	3,434	566
Auto Expense	2,500	2,500	26,103	(23,603)
Equipment Repair	500	500	145	355
Telephone	1,840	1,840	525	1,315
Other	1,500	1,500	1,418	82
Board of Review	11,040	11,040	6,521	4,519
Total County Assessor	<u>190,576</u>	<u>190,576</u>	<u>184,228</u>	<u>6,348</u>
Planning and Development				
<i>Current:</i>				
Wages	6,000	6,000	6,000	-
Office Supplies/Postage	100	100	29	71
Postage	200	200	-	200
Publication of Notices	500	500	135	365
Contractual Services	1,200	1,200	1,200	-
Total Planning and Development	<u>8,000</u>	<u>8,000</u>	<u>7,364</u>	<u>636</u>

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
GENERAL GOVERNMENT - Concluded				
Court House and Government Building				
<i>Current:</i>				
Wages	32,469	32,469	32,470	(1)
General Supplies	2,400	2,400	2,437	(37)
Heat	6,000	6,000	4,907	1,093
Electricity	14,600	14,600	15,478	(878)
Other	3,100	3,100	2,101	999
Building Repair	4,100	4,100	11,437	(7,337)
Telephone	23,800	23,800	22,423	1,377
Water	400	400	241	159
Total Court House and Government Building	86,869	86,869	91,494	(4,625)
Election				
<i>Current:</i>				
Wages	31,231	31,231	31,518	(287)
Election Judges Reimbursements	30,000	30,000	10,358	19,642
Office Supplies	9,500	9,500	2,869	6,631
Postage	4,000	4,000	1,000	3,000
Publication of Notices	7,000	7,000	2,528	4,472
Purchase Equipment	5,000	5,000	2,792	2,208
Other	5,000	5,000	1,628	3,372
Polling Place Rental	1,900	1,900	975	925
Regional Terminal Lease	12,000	12,000	12,056	(56)
Software & Service	40,000	40,000	20,025	19,975
Total Election	145,631	145,631	85,749	59,882
General County				
<i>Current:</i>				
Regional Superintendent of Schools	45,000	45,000	8,257	36,743
Office Supplies	1,500	1,500	523	977
Other Expense	-	-	932	(932)
Greater Egypt	11,950	11,950	-	11,950
Unemployment	10,000	10,000	10,217	(217)
Xerox Machine	9,000	9,000	6,859	2,141
Auditing	39,000	39,000	47,850	(8,850)
Contingency	125,000	125,000	20,294	104,706
Hospitalization Claims	845,000	845,000	845,000	-
Computer Supplies	38,400	38,400	797	37,603
Software Payment	90,000	90,000	103,845	(13,845)
Insurance Liability	8,500	8,500	6,675	1,825
Interest	3,500	3,500	-	3,500
Total General County	1,226,850	1,226,850	1,051,249	175,601
TOTAL GENERAL GOVERNMENT	1,929,339	1,929,339	1,646,519	282,820

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
PUBLIC SAFETY				
County Sheriff				
<i>Current:</i>				
Wages	467,343	467,343	436,357	30,986
Other	-	-	4,890	(4,890)
Postage	1,500	1,500	1,456	44
Telephone	11,000	11,000	13,414	(2,414)
Range Utilities	1,800	1,800	1,905	(105)
Education - Training	2,000	2,000	855	1,145
Auto Expense	27,500	27,500	39,615	(12,115)
Maintenance Utilities Building	1,000	1,000	407	593
Total County Sheriff	512,143	512,143	498,899	13,244
County Coroner				
<i>Current:</i>				
Wages	30,500	30,500	30,500	-
Labor	2,500	2,500	900	1,600
Office Supplies	300	300	-	300
Postage	300	300	64	236
Auto Expense	1,500	1,500	-	1,500
Purchase Equipment	-	-	971	(971)
Telephone	1,700	1,700	995	705
Dues	500	500	300	200
Autopsy Medical Expense	21,000	21,000	25,729	(4,729)
Total County Coroner	58,300	58,300	59,459	(1,159)
County Jail				
<i>Current:</i>				
Wages	560,899	560,899	582,118	(21,219)
General Supplies	12,000	12,000	13,400	(1,400)
Telephone	2,000	2,000	1,086	914
Education and Training	1,500	1,500	-	1,500
Prisoners' Meals	122,000	122,000	74,546	47,454
Juvenile Housing and Transport	10,000	10,000	5,160	4,840
Inmate Medical Expense	1,000	1,000	-	1,000
Clothing Allowance	2,000	2,000	1,300	700
Heat	39,000	39,000	26,796	12,204
Electricity	31,000	31,000	27,104	3,896
Building Repairs	5,000	5,000	8,201	(3,201)
Total County Jail	786,399	786,399	739,711	46,688
Radio Communication Center				
<i>Current:</i>				
Wages	220,350	220,350	234,499	(14,149)
Telephone	1,000	1,000	1,236	(236)
Education and Training	500	500	-	500
Radio Maintenance	3,025	3,025	3,084	(59)
Leads	7,500	7,500	7,388	112
Clothing Allowance	200	200	-	200
Total Radio Communication Center	232,575	232,575	246,207	(13,632)
TOTAL PUBLIC SAFETY	1,589,417	1,589,417	1,544,276	45,141

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
JUDICIARY AND COURT RELATED				
Circuit Clerk				
<i>Current:</i>				
Wages	117,725	117,725	124,987	(7,262)
Office Supplies	500	500	101	399
Postage	4,500	4,500	3,000	1,500
Books/Records	750	750	-	750
Telephone	3,150	3,150	788	2,362
Total Circuit Clerk	<u>126,625</u>	<u>126,625</u>	<u>128,876</u>	<u>(2,251)</u>
State's Attorney				
<i>Current:</i>				
Wages	275,646	275,646	195,751	79,895
Witness Fees	200	200	-	200
Office Supplies	1,300	1,300	977	323
Postage	500	500	389	111
Books/Records	1,000	1,000	-	1,000
Publication of Notices	500	500	412	88
Travel	200	200	-	200
Service Contract	500	500	417	83
Purchase of Equipment	300	300	262	38
Telephone	1,500	1,500	1,500	-
Appeal Service	8,000	8,000	8,000	-
Transcript Service	300	300	87	213
Total State's Attorney	<u>289,946</u>	<u>289,946</u>	<u>207,795</u>	<u>82,151</u>
Public Defender				
<i>Current:</i>				
Contracted Defender	126,000	126,000	126,000	-
Total Public Defender	<u>126,000</u>	<u>126,000</u>	<u>126,000</u>	<u>-</u>
Court Expenses				
<i>Current:</i>				
County Share Probation	77,288	77,288	81,904	(4,616)
Fees Jurors	6,500	6,500	793	5,707
PC Share Judges	808	808	730	78
Telephone	2,500	2,500	2,348	152
Counsel Indigent Defendant	10,000	10,000	9,552	448
Judges Office	1,800	1,800	1,651	149
Defendant Evaluation	3,500	3,500	3,300	200
Total Court Expenses	<u>102,396</u>	<u>102,396</u>	<u>100,278</u>	<u>2,118</u>
TOTAL JUDICIARY AND COURT RELATED	<u>644,967</u>	<u>644,967</u>	<u>562,949</u>	<u>82,018</u>
TOTAL EXPENDITURES	<u>4,163,723</u>	<u>4,163,723</u>	<u>3,753,744</u>	<u>409,979</u>

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND-CONCLUDED
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
Excess (Deficiency) of Revenues Over Expenditures	9,664	9,664	1,435,222	1,425,558
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(395,961)	(395,961)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(395,961)	(395,961)
Net Change in Fund Balance	<u>\$ 9,664</u>	<u>\$ 9,664</u>	1,039,261	<u>\$ 1,029,597</u>
Fund Balance - Beginning of Year			1,600,692	
GAAP Adjustments:				
Property Taxes Receivable, Net			12,143	
Due From State of Illinois			(347,086)	
Accounts Payable			(4,290)	
Accrued Absences			23,435	
Total GAAP Adjustments			<u>(315,798)</u>	
Fund Balance - End of Year			<u>\$ 2,324,155</u>	

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
MENTAL HEALTH FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 295,958	\$ 295,958	\$ 230,332	\$ (65,626)
Interest	15	15	28	13
TOTAL REVENUES	<u>295,973</u>	<u>295,973</u>	<u>230,360</u>	<u>(65,613)</u>
EXPENDITURES				
Public Safety				
<i>Current:</i>				
Share of Services	1,500	1,500	1,500	-
Office Supplies	100	100	-	100
Postage	100	100	55	45
Other	600	600	-	600
Legal Service	800	800	-	800
Building Maintenance	4,500	4,500	-	4,500
Contractual Services	288,358	288,358	225,000	63,358
TOTAL EXPENDITURES	<u>295,958</u>	<u>295,958</u>	<u>226,555</u>	<u>69,403</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>15</u>	<u>15</u>	<u>3,805</u>	<u>3,790</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 15</u>	<u>\$ 15</u>	3,805	<u>\$ 3,790</u>
Fund Balance - Beginning of Year			(52,423)	
GAAP Adjustments:				
Property Taxes Receivable, Net			1,902	
Accounts Payable			<u>225,000</u>	
Total GAAP Adjustments			<u>226,902</u>	
Fund Balance - End of Year			<u>\$ 178,284</u>	

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
MOTOR FUEL TAX FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Intergovernmental				
Salary Reimbursement	\$ 55,220	\$ 55,220	\$ 54,950	\$ (270)
Motor Fuel Tax Allotments	585,899	585,899	421,707	(164,192)
State Operating Grants	-	-	432,626	432,626
Interest	-	-	322	322
TOTAL REVENUES	<u>641,119</u>	<u>641,119</u>	<u>909,605</u>	<u>268,486</u>
EXPENDITURES				
Transportation				
<i>Current:</i>				
Wages	110,440	110,440	109,842	598
Other	1,000	1,000	257	743
Fringe Benefits	43,431	43,431	-	43,431
Contractual Services	-	-	30,177	(30,177)
TOTAL EXPENDITURES	<u>154,871</u>	<u>154,871</u>	<u>140,276</u>	<u>14,595</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>486,248</u>	<u>486,248</u>	<u>769,329</u>	<u>283,081</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(513,874)	(513,874)	(227,117)	286,757
TOTAL OTHER FINANCING SOURCES (USES)	<u>(513,874)</u>	<u>(513,874)</u>	<u>(227,117)</u>	<u>286,757</u>
Net Change in Fund Balance	<u>\$ (27,626)</u>	<u>\$ (27,626)</u>	542,212	<u>\$ 569,838</u>
Fund Balance - Beginning of Year			1,500,540	
GAAP Adjustments:				
Due From State of Illinois			(128)	
Accounts Payable			3,456	
Total GAAP Adjustments			<u>3,328</u>	
Fund Balance - End of Year			<u>\$ 2,046,080</u>	

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
HEALTH DEPARTMENT FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 154,000	\$ 154,000	\$ 159,178	\$ 5,178
Intergovernmental				
Federal Grants	-	-	835,115	835,115
State Grants	-	-	75,059	75,059
Local Grants	-	-	59,023	59,023
Charges for Services	809,642	809,642	365,935	(443,707)
Interest	300	300	450	150
TOTAL REVENUES	<u>963,942</u>	<u>963,942</u>	<u>1,494,760</u>	<u>530,818</u>
EXPENDITURES				
Public Health				
<i>Current:</i>				
Wages	533,072	533,072	617,987	(84,915)
Medical Supplies-Home Health	2,000	2,000	732	1,268
Medical Supplies-Clinic	27,000	27,000	63,373	(36,373)
Consultation	38,000	38,000	8,311	29,689
Office Supplies	8,000	8,000	27,144	(19,144)
Postage	1,200	1,200	985	215
Publication of Notices	400	400	4,422	(4,022)
Auto Mileage	150	150	-	150
Equipment Repair	750	750	495	255
Purchase of Equipment	1,000	1,000	129,282	(128,282)
Equipment Rental	850	850	149	701
Telephone	2,000	2,000	15,657	(13,657)
Dues	3,000	3,000	4,927	(1,927)
Other	7,500	7,500	150	7,350
Workshops	4,000	4,000	1,909	2,091
Mortgage	9,840	9,840	9,849	(9)
Auto Maintenance	3,100	3,100	485	2,615
Utilities	4,500	4,500	3,734	766
Building Repairs	7,000	7,000	3,120	3,880
Photocopy Machine	3,000	3,000	3,186	(186)
Medical Fees	5,000	5,000	1,754	3,246
Claims Cost	110,000	110,000	105,527	4,473
Contractual Service	52,000	52,000	110,704	(58,704)
Data Processing	14,000	14,000	35,623	(21,623)
Printing	600	600	493	107
Insurance Compensation	8,500	8,500	7,778	722
Insurance Liability	10,700	10,700	14,731	(4,031)
Social Security	40,780	40,780	62,892	(22,112)
Fringe Benefits	65,700	65,700	105,225	(39,525)
TOTAL EXPENDITURES	<u>963,642</u>	<u>963,642</u>	<u>1,340,624</u>	<u>(376,982)</u>

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
HEALTH DEPARTMENT FUND-CONCLUDED
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
Excess (Deficiency) of Revenues Over Expenditures	300	300	154,136	153,836
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	76,774	76,774
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	76,774	76,774
Net Change in Fund Balance	<u>\$ 300</u>	<u>\$ 300</u>	230,910	<u>\$ 230,610</u>
Fund Balance - Beginning of Year			403,974	
GAAP Adjustments:				
Property Taxes Receivable, Net			1,315	
Due From State of Illinois			72,858	
Accounts Payable			3,166	
Accrued Absences			(6,178)	
Total GAAP Adjustments			<u>71,161</u>	
Fund Balance - End of Year			<u>\$ 706,045</u>	

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
AMERICAN RESCUE PLAN FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Intergovernmental				
Federal Operating Grant	\$ -	\$ -	\$ 2,031,344	\$ 2,031,344
Interest	-	-	189	189
TOTAL REVENUES	-	-	2,031,533	2,031,533
EXPENDITURES				
General Government				
<i>Current:</i>				
Wages	-	-	22,500	(22,500)
TOTAL EXPENDITURES	-	-	22,500	(22,500)
Excess (Deficiency) of Revenues Over Expenditures	-	-	2,009,033	2,009,033
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	2,009,033	\$ 2,009,033
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
None			-	
Total GAAP Adjustments			-	
Fund Balance - End of Year			\$ 2,009,033	

See accompanying notes to required supplementary information.

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COMPONENT UNIT - PERRY COUNTY UNIT ROAD DISTRICT FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 642,964	\$ 642,964	\$ 653,110	\$ 10,146
Intergovernmental				
Personal Property Replacement Taxes	211,000	211,000	433,800	222,800
Motor Fuel Tax Allotments	663,467	663,467	901,346	237,879
State Operating Grants	408,000	408,000	748,168	340,168
Interest	2,000	2,000	4,285	2,285
Other	1,000	1,000	9,050	8,050
TOTAL REVENUES	<u>1,928,431</u>	<u>1,928,431</u>	<u>2,749,759</u>	<u>821,328</u>
EXPENDITURES				
Transportation				
<i>Current:</i>				
Wages	448,245	448,245	369,535	78,710
General Supplies	1,000	1,000	318	682
Office Supplies	200	200	130	70
Postage	250	250	-	250
Publication of Notices	700	700	-	700
Equipment Repair	50,000	50,000	50,791	(791)
Purchase of Equipment	157,000	157,000	180,424	(23,424)
Equipment Rental	31,900	31,900	26,955	4,945
Other	4,000	4,000	32,796	(28,796)
Gasoline, Oil, and Grease	105,000	105,000	74,125	30,875
Highway Maintenance	477,856	477,856	256,929	220,927
Contractual Services	500	500	670,823	(670,323)
Audit	7,000	7,000	-	7,000
Fringe Benefits	195,538	195,538	199,471	(3,933)
Interest	-	-	2,240	(2,240)
TOTAL EXPENDITURES	<u>1,479,189</u>	<u>1,479,189</u>	<u>1,864,537</u>	<u>(385,348)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>449,242</u>	<u>449,242</u>	<u>885,222</u>	<u>435,980</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	204,217	204,217	211,219	7,002
Operating Transfer Out	(98,303)	(98,303)	(203,278)	(104,975)
TOTAL OTHER FINANCING SOURCES (USES)	<u>105,914</u>	<u>105,914</u>	<u>7,941</u>	<u>(97,973)</u>
Net Change in Fund Balance	<u>\$ 555,156</u>	<u>\$ 555,156</u>	893,163	<u>\$ 338,007</u>
Fund Balance - Beginning of Year			2,916,148	
GAAP Adjustments:				
Property Taxes Receivable - Net			8,466	
Due From State of Illinois			250,003	
Accounts Payable			20,963	
Total GAAP Adjustments			<u>279,432</u>	
Fund Balance - End of Year			<u>\$ 4,088,743</u>	

See accompanying notes to required supplementary information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

PERRY COUNTY, ILLINOIS
Notes to Required Supplementary Information
November 30, 2021

NOTE A - Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2021 Contribution Rate

Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2021 Contribution Rates

Actuarial Cost Method:

Aggregate Entry Age Normal

Amortization Method:

Level percentage of payroll, closed

Remaining Amortization Period:

Non-Taxing bodies: 10-year rolling period
Taxing bodies (regular, SLEP, and ECO groups): 22-year closed period
Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years; and one employer was financed over 28 years.)

Asset Valuation Method:

5-year smoothed market; 20% corridor

Wage Growth:

3.25%

Price Inflation:

2.50%

Salary Increases:

3.35% to 14.25% including inflation

Investment Rate of Return:

7.25%

Retirement Age:

Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality:

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes

There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation.

PERRY COUNTY, ILLINOIS
Notes to Required Supplementary Information-Concluded
November 30, 2021

NOTE B - Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. In accordance with state statute, prior to November 1, all offices submit to the County Board, a proposed operating budget for the fiscal year commencing the following December 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
- b. The budget is then open for public inspection for 30 days in the office of the County Clerk.
- c. Prior to November 30, the budget is legally enacted through passage of an ordinance.
- d. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Fiduciary Funds, and Component Units.
- e. The budget amounts shown in the financial statements are the final authorized amounts for the year. The budget is prepared on the cash basis of accounting, which is a basis of accounting other than generally accepted accounting principles. The budget comparison schedules and statements are prepared on the cash basis of accounting with reconciliations to GAAP figures. This provides a more accurate comparison.
- f. Appropriations lapse at the end of each fiscal year.

The County Board may authorize supplemental appropriations during the year.

The County Board passed the budget in December 7, 2020.

NOTE C - Stewardship, Compliance, and Accountability

The following funds' expenditures exceeded the budget amount for such expenditures by these amounts:

Health Department Fund	\$ 376,982	Court Fee Fund	\$ 118,011
Federal Aid Matching Fund	\$ 358	Social Security Fund	\$ 287,084
Joint Bridge Fund	\$ 14,449	Tax Sale Indemnity Fund	\$ 1,501
ESDA Fund	\$ 9,572	IMRF Fund	\$ 18,765
Component Unit	\$ 385,348		

The county does not pass a budget for the following funds:

American Rescue Plan Fund	Coroner Grant Fund	HAVA Handicap Fund
Majestic Mine Road Fund	Building Fund	CDBG Grant Fund
Court Security Fund	Forfeiture Fund	Child Advocacy Fund
State's Atty Document Storage Fund	Healthcare Plan Fund	Sheriff's Fees Fund

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

PERRY COUNTY, ILLINOIS
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

	SPECIAL REVENUE FUNDS					
	General	County	Gravel	Federal Aid	Joint	Township
	Assistance	Road	Tax	Matching	Bridge	Bridge
	Fund	Fund	Fund	Fund	Fund	Fund
ASSETS						
Restricted Cash	\$ 119,100	\$ 347,778	\$ 867,423	\$ 477,073	\$ 171,559	\$ 239,328
Restricted Investments, at Cost	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-
Property Taxes Receivable, Net	8,272	54,594	27,353	27,353	2,316	27,353
Due From State of Illinois	-	-	-	-	-	-
Revolving Loans Receivable	-	-	-	-	-	-
TOTAL ASSETS	<u>127,372</u>	<u>402,372</u>	<u>894,776</u>	<u>504,426</u>	<u>173,875</u>	<u>266,681</u>
DEFERRED OUTFLOWS OF RESOURCES						
None	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 127,372</u>	<u>\$ 402,372</u>	<u>\$ 894,776</u>	<u>\$ 504,426</u>	<u>\$ 173,875</u>	<u>\$ 266,681</u>
LIABILITIES						
Accounts Payable	\$ -	\$ 16,898	\$ -	\$ -	\$ -	\$ -
Due To Other Funds	-	-	-	-	1,428	-
Accrued Absences	-	32,450	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>49,348</u>	<u>-</u>	<u>-</u>	<u>1,428</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
None	-	-	-	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	127,372	353,024	894,776	504,426	173,875	265,253
Assigned	-	-	-	-	-	45,906
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>127,372</u>	<u>353,024</u>	<u>894,776</u>	<u>504,426</u>	<u>173,875</u>	<u>265,253</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 127,372</u>	<u>\$ 402,372</u>	<u>\$ 894,776</u>	<u>\$ 504,426</u>	<u>\$ 173,875</u>	<u>\$ 266,681</u>

PERRY COUNTY, ILLINOIS
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

	SPECIAL REVENUE FUNDS						
	Animal Control Fund	Youth Court Fund	Circuit Clerk Administration Fund	ESDA Fund	Recorder's Document Storage Fund	Drug Enforcement Fund	Court Automation Fund
ASSETS							
Restricted Cash	\$ 10,288	\$ 67,261	\$ 37,036	\$ 37,738	\$ 51,905	\$ 647	\$ 302,895
Restricted Investments, at Cost	-	-	-	183,183	-	-	-
Accrued Interest	-	-	-	146	-	-	-
Property Taxes Receivable, Net	-	-	-	-	-	-	-
Due From State of Illinois	-	-	-	3,082	-	-	-
Revolving Loans Receivable	-	-	-	-	-	-	-
TOTAL ASSETS	<u>10,288</u>	<u>67,261</u>	<u>37,036</u>	<u>224,149</u>	<u>51,905</u>	<u>647</u>	<u>302,895</u>
DEFERRED OUTFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 10,288</u>	<u>\$ 67,261</u>	<u>\$ 37,036</u>	<u>\$ 224,149</u>	<u>\$ 51,905</u>	<u>\$ 647</u>	<u>\$ 302,895</u>
LIABILITIES							
Accounts Payable	\$ 1,623	\$ -	\$ -	\$ 3,257	\$ 73	\$ 78	\$ 83
Due To Other Funds	-	-	-	-	-	-	-
Accrued Absences	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>1,623</u>	<u>-</u>	<u>-</u>	<u>3,257</u>	<u>73</u>	<u>78</u>	<u>83</u>
DEFERRED INFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	8,665	67,261	37,036	220,892	51,832	569	302,812
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>8,665</u>	<u>67,261</u>	<u>37,036</u>	<u>220,892</u>	<u>51,832</u>	<u>569</u>	<u>302,812</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 10,288</u>	<u>\$ 67,261</u>	<u>\$ 37,036</u>	<u>\$ 224,149</u>	<u>\$ 51,905</u>	<u>\$ 647</u>	<u>\$ 302,895</u>

PERRY COUNTY, ILLINOIS
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

	SPECIAL REVENUE FUNDS						
	Revolving Loan Fund	Landfill Management Fund	Probation Services Fund	Marriage Fund	Assessor GIS Fund	Circuit Clerk Document Storage Fund	Child Support Fund
ASSETS							
Restricted Cash	\$ -	\$ 208,882	\$ 226,658	\$ 1,192	\$ 102,678	\$ 245,045	\$ 99,373
Restricted Investments, at Cost	81,363	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Property Taxes Receivable, Net	-	-	-	-	-	-	-
Due From State of Illinois	-	-	-	-	-	-	-
Revolving Loans Receivable	130,778	-	-	-	-	-	-
TOTAL ASSETS	<u>212,141</u>	<u>208,882</u>	<u>226,658</u>	<u>1,192</u>	<u>102,678</u>	<u>245,045</u>	<u>99,373</u>
DEFERRED OUTFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 212,141</u>	<u>\$ 208,882</u>	<u>\$ 226,658</u>	<u>\$ 1,192</u>	<u>\$ 102,678</u>	<u>\$ 245,045</u>	<u>\$ 99,373</u>
LIABILITIES							
Accounts Payable	\$ -	\$ 3,895	\$ -	\$ -	\$ 757	\$ 858	\$ -
Due To Other Funds	-	-	-	-	-	-	-
Accrued Absences	-	7,042	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>10,937</u>	<u>-</u>	<u>-</u>	<u>757</u>	<u>858</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	130,778	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	81,363	197,945	226,658	1,192	101,921	244,187	99,373
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>212,141</u>	<u>197,945</u>	<u>226,658</u>	<u>1,192</u>	<u>101,921</u>	<u>244,187</u>	<u>99,373</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 212,141</u>	<u>\$ 208,882</u>	<u>\$ 226,658</u>	<u>\$ 1,192</u>	<u>\$ 102,678</u>	<u>\$ 245,045</u>	<u>\$ 99,373</u>

PERRY COUNTY, ILLINOIS
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

SPECIAL REVENUE FUNDS							
	E911 Fund	Law Library Fund	Court Fee Fund	Drug Task Force Fund	Auction Distribution Fund	Tax Automation Fund	Social Security Fund
ASSETS							
Restricted Cash	\$ 178,726	\$ 1,547	\$ 418,392	\$ 51,621	\$ 37,808	\$ 51,998	\$ 571,553
Restricted Investments, at Cost	818,506	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Property Taxes Receivable, Net	-	-	-	-	-	-	39,540
Due From State of Illinois	95,998	-	-	-	-	-	-
Revolving Loans Receivable	-	-	-	-	-	-	-
TOTAL ASSETS	<u>1,093,230</u>	<u>1,547</u>	<u>418,392</u>	<u>51,621</u>	<u>37,808</u>	<u>51,998</u>	<u>611,093</u>
DEFERRED OUTFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 1,093,230</u>	<u>\$ 1,547</u>	<u>\$ 418,392</u>	<u>\$ 51,621</u>	<u>\$ 37,808</u>	<u>\$ 51,998</u>	<u>\$ 611,093</u>
LIABILITIES							
Accounts Payable	\$ 3,235	\$ -	\$ 802	\$ -	\$ -	\$ 179	\$ -
Due To Other Funds	-	-	-	-	-	-	-
Accrued Absences	5,414	-	-	-	-	-	-
TOTAL LIABILITIES	<u>8,649</u>	<u>-</u>	<u>802</u>	<u>-</u>	<u>-</u>	<u>179</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	1,084,581	-	-	-	-	-	611,093
Assigned	-	1,547	417,590	51,621	37,808	51,819	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,084,581</u>	<u>1,547</u>	<u>417,590</u>	<u>51,621</u>	<u>37,808</u>	<u>51,819</u>	<u>611,093</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 1,093,230</u>	<u>\$ 1,547</u>	<u>\$ 418,392</u>	<u>\$ 51,621</u>	<u>\$ 37,808</u>	<u>\$ 51,998</u>	<u>\$ 611,093</u>

PERRY COUNTY, ILLINOIS
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

	SPECIAL REVENUE FUNDS						
	Tax Sale Indemnity Fund	Tort Liability Fund	IMRF Fund	Coroner Grant Fund	HAVA Handicap Fund	Majestic Mine Road Fund	Building Fund
ASSETS							
Restricted Cash	\$ -	\$ 1,273,262	\$ 622,448	\$ 51,523	\$ 10,987	\$ 975	\$ 338,735
Restricted Investments, at Cost	103,806	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Property Taxes Receivable, Net	-	243,027	93,472	-	-	-	-
Due From State of Illinois	-	-	-	-	-	-	-
Revolving Loans Receivable	-	-	-	-	-	-	-
TOTAL ASSETS	<u>103,806</u>	<u>1,516,289</u>	<u>715,920</u>	<u>51,523</u>	<u>10,987</u>	<u>975</u>	<u>338,735</u>
DEFERRED OUTFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 103,806</u>	<u>\$ 1,516,289</u>	<u>\$ 715,920</u>	<u>\$ 51,523</u>	<u>\$ 10,987</u>	<u>\$ 975</u>	<u>\$ 338,735</u>
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ -	\$ 670	\$ -	\$ -	\$ -
Due To Other Funds	-	-	-	-	-	-	-
Accrued Absences	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>670</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	1,516,289	715,920	-	-	-	-
Assigned	103,806	-	-	50,853	10,987	975	338,735
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>103,806</u>	<u>1,516,289</u>	<u>715,920</u>	<u>50,853</u>	<u>10,987</u>	<u>975</u>	<u>338,735</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 103,806</u>	<u>\$ 1,516,289</u>	<u>\$ 715,920</u>	<u>\$ 51,523</u>	<u>\$ 10,987</u>	<u>\$ 975</u>	<u>\$ 338,735</u>

PERRY COUNTY, ILLINOIS
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

	SPECIAL REVENUE FUNDS							
	CDBG Grant	Court	Forfeiture	Child	State's Atty	Healthcare	Sheriff's	Total
	Fund	Security	Fund	Advocacy	Document	Plan	Fees	Special
	Fund	Fund	Fund	Fund	Storage Fund	Fund	Fund	Revenue Funds
ASSETS								
Restricted Cash	\$ 25,000	\$ 84,467	\$ 2,420	\$ 505	\$ 800	\$ 1,331,455	\$ 113,141	\$ 8,827,128
Restricted Investments, at Cost	-	-	-	-	-	-	-	1,186,858
Accrued Interest	-	-	-	-	-	-	-	146
Property Taxes Receivable, Net	-	-	-	-	-	-	-	523,280
Due From State of Illinois	-	-	-	-	-	-	-	99,080
Revolving Loans Receivable	-	-	-	-	-	-	-	130,778
TOTAL ASSETS	25,000	84,467	2,420	505	800	1,331,455	113,141	10,767,270
DEFERRED OUTFLOWS OF RESOURCES								
None	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 25,000	\$ 84,467	\$ 2,420	\$ 505	\$ 800	\$ 1,331,455	\$ 113,141	\$ 10,767,270
LIABILITIES								
Accounts Payable	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,408
Due To Other Funds	-	-	-	-	-	-	-	1,428
Accrued Absences	-	-	-	-	-	-	-	44,906
TOTAL LIABILITIES	25,000	-	-	-	-	-	-	103,742
DEFERRED INFLOWS OF RESOURCES								
None	-	-	-	-	-	-	-	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	130,778
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	1,331,455	-	7,578,064
Assigned	-	84,467	2,420	505	800	-	113,141	2,954,686
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	-	84,467	2,420	505	800	1,331,455	113,141	10,663,528
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 25,000	\$ 84,467	\$ 2,420	\$ 505	\$ 800	\$ 1,331,455	\$ 113,141	\$ 10,767,270

PERRY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	SPECIAL REVENUE FUNDS						
	General Assistance Fund	County Road Fund	Gravel Tax Fund	Federal Aid Matching Fund	Tuberculosis Fund	Joint Bridge Fund	Township Bridge Fund
REVENUES							
Taxes	\$ 36,511	\$ 240,489	\$ 120,483	\$ 120,483	\$ 10,231	\$ 120,483	\$ -
Intergovernmental	300	-	-	-	-	-	-
Licenses and Permits	-	4,275	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Interest	20	317	652	379	33	191	4
Other	-	-	-	-	-	-	-
TOTAL REVENUES	<u>36,831</u>	<u>245,081</u>	<u>121,135</u>	<u>120,862</u>	<u>10,264</u>	<u>120,674</u>	<u>4</u>
EXPENDITURES							
<i>Current:</i>							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Judiciary and Court Related	-	-	-	-	-	-	-
Public Health	-	-	-	-	2,187	-	-
Public Welfare	10,927	-	-	-	-	-	-
Transportation	-	398,920	30,173	108,023	-	119,470	5,740
<i>Capital Outlay</i>	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>10,927</u>	<u>398,920</u>	<u>30,173</u>	<u>108,023</u>	<u>2,187</u>	<u>119,470</u>	<u>5,740</u>
Excess (Deficiency) of Revenues Over Expenditures	25,904	(153,839)	90,962	12,839	8,077	1,204	(5,736)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	235,001	-	-	-	-	38,557
Operating Transfers Out	-	-	-	-	-	(38,557)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>235,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,557)</u>	<u>38,557</u>
Net Change in Fund Balances	25,904	81,162	90,962	12,839	8,077	(37,353)	32,821
Fund Balances - Beginning of Year	<u>101,468</u>	<u>271,862</u>	<u>803,814</u>	<u>491,587</u>	<u>165,798</u>	<u>302,606</u>	<u>13,085</u>
Fund Balances - End of Year	<u>\$ 127,372</u>	<u>\$ 353,024</u>	<u>\$ 894,776</u>	<u>\$ 504,426</u>	<u>\$ 173,875</u>	<u>\$ 265,253</u>	<u>\$ 45,906</u>

PERRY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	SPECIAL REVENUE FUNDS						
	Animal Control Fund	Youth Court Fund	Circuit Clerk Administration Fund	ESDA Fund	Recorder's Document Storage Fund	Drug Enforcement Fund	Court Automation Fund
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	32,458	-	-	-
Licenses and Permits	55,115	-	-	-	-	-	-
Charges for Services	4,605	620	592	-	67,028	2,554	29,284
Interest	4	-	-	1,380	4	1	30
Other	425	-	-	-	-	-	-
TOTAL REVENUES	60,149	620	592	33,838	67,032	2,555	29,314
EXPENDITURES							
Current:							
General Government	-	-	-	-	51,159	-	-
Public Safety	75,326	-	-	51,658	-	2,217	-
Judiciary and Court Related	-	-	903	-	-	-	12,131
Public Health	-	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	75,326	-	903	51,658	51,159	2,217	12,131
Excess (Deficiency) of Revenues Over Expenditures	(15,177)	620	(311)	(17,820)	15,873	338	17,183
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	66,641	37,347	45,122	35,959	-	285,629
Operating Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	66,641	37,347	45,122	35,959	-	285,629
Net Change in Fund Balances	(15,177)	67,261	37,036	27,302	51,832	338	302,812
Fund Balances - Beginning of Year	23,842	-	-	193,590	-	231	-
Fund Balances - End of Year	\$ 8,665	\$ 67,261	\$ 37,036	\$ 220,892	\$ 51,832	\$ 569	\$ 302,812

PERRY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	SPECIAL REVENUE FUNDS						
	Revolving	Landfill	Probation			Circuit Clerk	Child
	Loan	Management	Services	Marriage	Assessor GIS	Document	Support
	Fund	Fund	Fund	Fund	Fund	Storage Fund	Fund
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	37,029	-	-	-	-	-
Licenses and Permits	-	111,878	-	-	-	-	-
Charges for Services	-	-	40,662	-	72,007	29,432	10,584
Interest	8,880	20	47	-	120	25	11
Other	-	-	-	-	-	-	-
TOTAL REVENUES	8,880	148,927	40,709	-	72,127	29,457	10,595
EXPENDITURES							
<i>Current:</i>							
General Government	-	-	-	-	48,182	-	-
Public Safety	-	-	-	-	-	-	-
Judiciary and Court Related	-	-	15,455	-	-	43,981	20,972
Public Health	-	114,008	-	-	-	-	-
Public Welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	114,008	15,455	-	48,182	43,981	20,972
Excess (Deficiency) of Revenues Over Expenditures	8,880	34,919	25,254	-	23,945	(14,524)	(10,377)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	201,404	1,192	-	258,711	109,750
Operating Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	201,404	1,192	-	258,711	109,750
Net Change in Fund Balances	8,880	34,919	226,658	1,192	23,945	244,187	99,373
Fund Balances - Beginning of Year	203,261	163,026	-	-	77,976	-	-
Fund Balances - End of Year	<u>\$ 212,141</u>	<u>\$ 197,945</u>	<u>\$ 226,658</u>	<u>\$ 1,192</u>	<u>\$ 101,921</u>	<u>\$ 244,187</u>	<u>\$ 99,373</u>

PERRY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	SPECIAL REVENUE FUNDS						
	E911 Fund	Law Library Fund	Court Fee Fund	Drug Task Force Fund	Auction Distribution Fund	Tax Automation Fund	Social Security Fund
REVENUES							
Taxes	\$ 289,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,397
Intergovernmental	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	32,353	2,254	184,804	33,572	37,346	38,545	-
Interest	294	1	396	5	-	4	54
Other	-	-	-	-	-	-	99,718
TOTAL REVENUES	<u>322,394</u>	<u>2,255</u>	<u>185,200</u>	<u>33,577</u>	<u>37,346</u>	<u>38,549</u>	<u>274,169</u>
EXPENDITURES							
<i>Current:</i>							
General Government	-	-	-	-	1,435	11,834	287,084
Public Safety	165,225	-	-	30,000	-	-	-
Judiciary and Court Related	-	1,410	117,750	-	-	-	-
Public Health	-	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>165,225</u>	<u>1,410</u>	<u>117,750</u>	<u>30,000</u>	<u>1,435</u>	<u>11,834</u>	<u>287,084</u>
Excess (Deficiency) of Revenues Over Expenditures	157,169	845	67,450	3,577	35,911	26,715	(12,915)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	702	350,140	-	-	-	-
Operating Transfers Out	-	-	-	(2,500)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>702</u>	<u>350,140</u>	<u>(2,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	157,169	1,547	417,590	1,077	35,911	26,715	(12,915)
Fund Balances - Beginning of Year	<u>927,412</u>	<u>-</u>	<u>-</u>	<u>50,544</u>	<u>1,897</u>	<u>25,104</u>	<u>624,008</u>
Fund Balances - End of Year	<u>\$ 1,084,581</u>	<u>\$ 1,547</u>	<u>\$ 417,590</u>	<u>\$ 51,621</u>	<u>\$ 37,808</u>	<u>\$ 51,819</u>	<u>\$ 611,093</u>

PERRY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	SPECIAL REVENUE FUNDS						
	Tax Sale Indemnity Fund	Tort Liability Fund	IMRF Fund	Coroner Grant Fund	HAVA Handicap Fund	Majestic Mine Road Fund	Building Fund
REVENUES							
Taxes	\$ -	\$ 1,073,960	\$ 412,263	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	127	-	-	-
Licenses and Permits	-	-	-	8,922	-	-	-
Charges for Services	60,360	-	-	-	-	-	-
Interest	33	1,551	-	-	2	-	56
Other	-	180,182	161,515	-	-	-	-
TOTAL REVENUES	60,393	1,255,693	573,778	9,049	2	-	56
EXPENDITURES							
<i>Current:</i>							
General Government	16,501	861,173	598,765	-	12,078	-	-
Public Safety	-	-	-	-	-	-	-
Judiciary and Court Related	-	-	-	-	-	-	-
Public Health	-	-	-	6,379	-	-	-
Public Welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-	-
TOTAL EXPENDITURES	16,501	861,173	598,765	6,379	12,078	-	-
Excess (Deficiency) of Revenues Over Expenditures	43,892	394,520	(24,987)	2,670	(12,076)	-	56
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	59,914	-	-	-	-	-	357,251
Operating Transfers Out	-	-	-	-	-	-	(18,572)
TOTAL OTHER FINANCING SOURCES (USES)	59,914	-	-	-	-	-	338,679
Net Change in Fund Balances	103,806	394,520	(24,987)	2,670	(12,076)	-	338,735
Fund Balances - Beginning of Year	-	1,121,769	740,907	48,183	23,063	975	-
Fund Balances - End of Year	<u>\$ 103,806</u>	<u>\$ 1,516,289</u>	<u>\$ 715,920</u>	<u>\$ 50,853</u>	<u>\$ 10,987</u>	<u>\$ 975</u>	<u>\$ 338,735</u>

PERRY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	SPECIAL REVENUE FUNDS							
	CDBG Grant	Court	Forfeiture	Child	State's Atty	Healthcare	Sheriff's	Total
	Fund	Security	Fund	Advocacy	Document	Plan	Fees	Special
	Fund	Fund	Fund	Fund	Storage Fund	Fund	Fund	Revenue Funds
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,599,047
Intergovernmental	25,000	-	-	-	-	-	-	94,914
Licenses and Permits	-	-	-	-	-	-	-	180,190
Charges for Services	-	29,022	829	505	815	-	54,347	732,120
Interest	-	7	-	-	-	216	10	14,747
Other	-	-	-	-	-	1,197,850	7,158	1,646,848
TOTAL REVENUES	25,000	29,029	829	505	815	1,198,066	61,515	5,267,866
EXPENDITURES								
<i>Current:</i>								
General Government	25,000	-	-	-	-	814,750	-	2,727,961
Public Safety	-	-	-	-	-	-	24,002	348,428
Judiciary and Court Related	-	-	-	-	924	-	-	213,526
Public Health	-	-	-	-	-	-	-	122,574
Public Welfare	-	-	-	-	-	-	-	10,927
Transportation	-	-	-	-	-	-	-	662,326
<i>Capital Outlay</i>	-	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	25,000	-	-	-	924	814,750	24,002	4,085,742
Excess (Deficiency) of Revenues Over Expenditures	-	29,029	829	505	(109)	383,316	37,513	1,182,124
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	55,438	1,591	-	909	-	32,678	2,173,936
Operating Transfers Out	-	-	-	-	-	-	-	(59,629)
TOTAL OTHER FINANCING SOURCES (USES)	-	55,438	1,591	-	909	-	32,678	2,114,307
Net Change in Fund Balances	-	84,467	2,420	505	800	383,316	70,191	3,296,431
Fund Balances - Beginning of Year	-	-	-	-	-	948,139	42,950	7,367,097
Fund Balances - End of Year	\$ -	\$ 84,467	\$ 2,420	\$ 505	\$ 800	\$ 1,331,455	\$ 113,141	\$ 10,663,528

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL ASSISTANCE FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 71,000	\$ 71,000	\$ 36,235	\$ (34,765)
Intergovernmental				
Social Security Recovery	-	-	300	300
Interest	100	100	20	(80)
TOTAL REVENUES	<u>71,100</u>	<u>71,100</u>	<u>36,555</u>	<u>(34,545)</u>
EXPENDITURES				
Public Welfare				
<i>Current:</i>				
Wages	10,452	10,452	10,727	(275)
Office Supplies	550	550	895	(345)
Postage	100	100	-	100
Publication of Notices	150	150	-	150
Auto Expense	300	300	-	300
Equipment Repair	300	300	-	300
Purchase of Equipment	1,200	1,200	-	1,200
Telephone	1,400	1,400	-	1,400
Other	1,300	1,300	-	1,300
Unemployment	49	49	-	49
IMRF	1,299	1,299	-	1,299
Insurance Compensation	310	310	-	310
Insurance Liability	386	386	-	386
Social Security	704	704	-	704
Care County Recipients	52,500	52,500	200	52,300
TOTAL EXPENDITURES	<u>71,000</u>	<u>71,000</u>	<u>11,822</u>	<u>59,178</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>100</u>	<u>100</u>	<u>24,733</u>	<u>24,633</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 100</u>	<u>\$ 100</u>	24,733	<u>\$ 24,633</u>
Fund Balance - Beginning of Year			101,468	
GAAP Adjustments:				
Property Taxes Receivable, Net			276	
Accounts Payable			895	
Total GAAP Adjustments			<u>1,171</u>	
Fund Balance - End of Year			<u>\$ 127,372</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COUNTY ROAD FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 236,862	\$ 236,862	\$ 236,194	\$ (668)
License and Permits	-	-	4,275	4,275
Interest	-	-	317	317
Other	-	-	-	-
TOTAL REVENUES	<u>236,862</u>	<u>236,862</u>	<u>240,786</u>	<u>3,924</u>
EXPENDITURES				
Transportation				
<i>Current:</i>				
Wages	220,502	220,502	217,789	2,713
General Supplies	3,000	3,000	2,167	833
Office Supplies	800	800	1,790	(990)
Postage	250	250	165	85
Books/Records	100	100	-	100
Publications	700	700	24	676
Equipment Repair	50,000	50,000	48,214	1,786
Purchase Equipment	34,000	34,000	-	34,000
Equipment Rental	13,900	13,900	4,806	9,094
Telephone	1,000	1,000	595	405
Heat	4,000	4,000	1,228	2,772
Electricity	5,500	5,500	3,961	1,539
Water	1,000	1,000	2,730	(1,730)
Other	3,000	3,000	4,379	(1,379)
Building Repair	3,000	3,000	2,615	385
Gas/Oil/Grease	32,000	32,000	30,018	1,982
County Highway Maintenance	-	-	-	-
Contractual Services	500	500	2,908	(2,408)
Fringe Benefits	62,583	62,583	60,158	2,425
TOTAL EXPENDITURES	<u>435,835</u>	<u>435,835</u>	<u>383,547</u>	<u>52,288</u>

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COUNTY ROAD FUND - CONCLUDED
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
Excess (Deficiency) of Revenues Over Expenditures	<u>(198,973)</u>	<u>(198,973)</u>	<u>(142,761)</u>	<u>56,212</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	338,104	338,104	235,001	(103,103)
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>338,104</u>	<u>338,104</u>	<u>235,001</u>	<u>(103,103)</u>
Net Change in Fund Balance	<u>\$ 139,131</u>	<u>\$ 139,131</u>	92,240	<u>\$ (46,891)</u>
Fund Balance - Beginning of Year			271,862	
GAAP Adjustments:				
Property Taxes Receivable, Net			4,295	
Accounts Payable			(13,596)	
Accrued Absences			<u>(1,777)</u>	
Total GAAP Adjustments			<u>(11,078)</u>	
Fund Balance - End of Year			<u>\$ 353,024</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GRAVEL TAX FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 118,431	\$ 118,431	\$ 118,305	\$ (126)
Interest	-	-	652	652
TOTAL REVENUES	<u>118,431</u>	<u>118,431</u>	<u>118,957</u>	<u>526</u>
EXPENDITURES				
Transportation				
<i>Current:</i>				
Highway Improvements	53,832	53,832	2,462	51,370
Highway Maintenance	53,833	53,833	27,711	26,122
TOTAL EXPENDITURES	<u>107,665</u>	<u>107,665</u>	<u>30,173</u>	<u>77,492</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,766</u>	<u>10,766</u>	<u>88,784</u>	<u>78,018</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 10,766</u>	<u>\$ 10,766</u>	<u>88,784</u>	<u>\$ 78,018</u>
Fund Balance - Beginning of Year			803,814	
GAAP Adjustments:				
Property Taxes Receivable, Net			2,178	
Total GAAP Adjustments			<u>2,178</u>	
Fund Balance - End of Year			<u>\$ 894,776</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
FEDERAL AID MATCHING FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 118,431	\$ 118,431	\$ 118,305	\$ (126)
Interest	-	-	379	379
TOTAL REVENUES	<u>118,431</u>	<u>118,431</u>	<u>118,684</u>	<u>253</u>
EXPENDITURES				
Transportation				
<i>Current:</i>				
Reconstruct Highways	107,665	107,665	108,023	(358)
TOTAL EXPENDITURES	<u>107,665</u>	<u>107,665</u>	<u>108,023</u>	<u>(358)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,766</u>	<u>10,766</u>	<u>10,661</u>	<u>(105)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 10,766</u>	<u>\$ 10,766</u>	10,661	<u>\$ (105)</u>
Fund Balance - Beginning of Year			491,587	
GAAP Adjustments:				
Property Taxes Receivable, Net			2,178	
Total GAAP Adjustments			<u>2,178</u>	
Fund Balance - End of Year			<u>\$ 504,426</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TUBERCULOSIS FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 10,000	\$ 10,000	\$ 10,237	\$ 237
Interest	200	200	33	(167)
TOTAL REVENUES	<u>10,200</u>	<u>10,200</u>	<u>10,270</u>	<u>70</u>
EXPENDITURES				
Public Health				
<i>Current:</i>				
Wages	1,200	1,200	1,200	-
Office Supplies	200	200	-	200
Postage	100	100	-	100
Auto Expense	750	750	-	750
Other	100	100	-	100
Hospital Care	14,000	14,000	78	13,922
Doctor/Medicine	10,000	10,000	909	9,091
Contractual Services	14,000	14,000	-	14,000
TOTAL EXPENDITURES	<u>40,350</u>	<u>40,350</u>	<u>2,187</u>	<u>38,163</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(30,150)</u>	<u>(30,150)</u>	<u>8,083</u>	<u>38,233</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (30,150)</u>	<u>\$ (30,150)</u>	<u>8,083</u>	<u>\$ 38,233</u>
Fund Balance - Beginning of Year			165,798	
GAAP Adjustments:				
Property Taxes Receivable, Net			(6)	
Total GAAP Adjustments			<u>(6)</u>	
Fund Balance - End of Year			<u>\$ 173,875</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
JOINT BRIDGE FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 118,431	\$ 118,431	\$ 118,305	\$ (126)
Interest	-	-	191	191
TOTAL REVENUES	<u>118,431</u>	<u>118,431</u>	<u>118,496</u>	<u>65</u>
EXPENDITURES				
Transportation				
<i>Current:</i>				
Repairs to Bridges	107,665	107,665	122,114	(14,449)
TOTAL EXPENDITURES	<u>107,665</u>	<u>107,665</u>	<u>122,114</u>	<u>(14,449)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,766</u>	<u>10,766</u>	<u>(3,618)</u>	<u>(14,384)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(38,557)	(38,557)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(38,557)</u>	<u>(38,557)</u>
Net Change in Fund Balance	<u>\$ 10,766</u>	<u>\$ 10,766</u>	<u>(42,175)</u>	<u>\$ (52,941)</u>
Fund Balance - Beginning of Year			302,606	
GAAP Adjustments:				
Property Taxes Receivable, Net			2,178	
Accounts Payable			2,644	
Total GAAP Adjustments			<u>4,822</u>	
Fund Balance - End of Year			<u>\$ 265,253</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TOWNSHIP BRIDGE FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Intergovernmental				
State Operating Grant	\$ 97,307	\$ 97,307	\$ -	\$ (97,307)
Interest	-	-	4	4
TOTAL REVENUES	<u>97,307</u>	<u>97,307</u>	<u>4</u>	<u>(97,303)</u>
EXPENDITURES				
Transportation				
<i>Current:</i>				
Construction	208,000	208,000	5,740	202,260
TOTAL EXPENDITURES	<u>208,000</u>	<u>208,000</u>	<u>5,740</u>	<u>202,260</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(110,693)</u>	<u>(110,693)</u>	<u>(5,736)</u>	<u>104,957</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	38,557	38,557
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>38,557</u>	<u>38,557</u>
Net Change in Fund Balance	<u>\$ (110,693)</u>	<u>\$ (110,693)</u>	32,821	<u>\$ 143,514</u>
Fund Balance - Beginning of Year			13,085	
GAAP Adjustments:				
None			-	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 45,906</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
ANIMAL CONTROL FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Licenses and Permits	\$ 20,000	\$ 20,000	\$ 55,115	\$ 35,115
Charges for Services	13,100	13,100	4,605	(8,495)
Interest	25	25	4	(21)
Other	500	500	425	(75)
TOTAL REVENUES	<u>33,625</u>	<u>33,625</u>	<u>60,149</u>	<u>26,524</u>
EXPENDITURES				
Public Safety				
<i>Current:</i>				
Wages	32,623	32,623	35,261	(2,638)
General Supplies	2,000	2,000	244	1,756
Office Supplies	800	800	486	314
Postage	250	250	-	250
Purchase of Equipment	800	800	-	800
Telephone	1,500	1,500	2,461	(961)
Other	1,000	1,000	1,695	(695)
Education	-	-	50	(50)
Auto Operations	3,500	3,500	165	3,335
Utilities	2,500	2,500	1,759	741
Building Repairs	1,000	1,000	454	546
Bedding/Feed	800	800	418	382
Health Welfare	1,000	1,000	1,920	(920)
Rabies Tags	1,200	1,200	-	1,200
Insurance Liability	7,311	7,311	7,236	75
Fringe Benefits	28,000	28,000	22,263	5,737
TOTAL EXPENDITURES	<u>84,284</u>	<u>84,284</u>	<u>74,412</u>	<u>9,872</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50,659)</u>	<u>(50,659)</u>	<u>(14,263)</u>	<u>36,396</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>	<u>6,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>	<u>6,000</u>
Net Change in Fund Balance	<u>\$ (56,659)</u>	<u>\$ (56,659)</u>	<u>(14,263)</u>	<u>\$ 42,396</u>
Fund Balance - Beginning of Year			23,842	
GAAP Adjustments:				
Accounts Payable			<u>(914)</u>	
Total GAAP Adjustments			<u>(914)</u>	
Fund Balance - End of Year			<u>\$ 8,665</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
YOUTH COURT FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 5,500	\$ 5,500	\$ 620	\$ (4,880)
TOTAL REVENUES	<u>5,500</u>	<u>5,500</u>	<u>620</u>	<u>(4,880)</u>
EXPENDITURES				
Judiciary and Court Related				
<i>Current:</i>				
General Supplies	2,500	2,500	-	2,500
TOTAL EXPENDITURES	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,000</u>	<u>3,000</u>	<u>620</u>	<u>(2,380)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	66,641	66,641
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>66,641</u>	<u>66,641</u>
Net Change in Fund Balance	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>67,261</u>	<u>\$ 64,261</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
None			<u>-</u>	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 67,261</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
CIRCUIT CLERK ADMINISTRATION FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 3,200	\$ 3,200	\$ 592	\$ (2,608)
TOTAL REVENUES	<u>3,200</u>	<u>3,200</u>	<u>592</u>	<u>(2,608)</u>
EXPENDITURES				
Judiciary and Court Related				
<i>Current:</i>				
Office Supplies	25,000	25,000	903	24,097
TOTAL EXPENDITURES	<u>25,000</u>	<u>25,000</u>	<u>903</u>	<u>24,097</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,800)</u>	<u>(21,800)</u>	<u>(311)</u>	<u>21,489</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	37,347	37,347
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>37,347</u>	<u>37,347</u>
Net Change in Fund Balance	<u>\$ (21,800)</u>	<u>\$ (21,800)</u>	37,036	<u>\$ 58,836</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
None			<u>-</u>	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 37,036</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
ESDA FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Intergovernmental				
Federal Grant	\$ 17,948	\$ 17,948	\$ 29,376	\$ 11,428
Interest	-	-	1,379	1,379
TOTAL REVENUES	<u>17,948</u>	<u>17,948</u>	<u>30,755</u>	<u>12,807</u>
EXPENDITURES				
Public Safety				
<i>Current:</i>				
Wages	26,550	26,550	26,550	-
Office Supplies	1,650	1,650	-	1,650
Postage	50	50	-	50
Travel	1,800	1,800	-	1,800
Equipment Repair	225	225	-	225
Software & Service	520	520	-	520
Purchase of Equipment	4,500	4,500	1,367	3,133
Telephone	3,234	3,234	2,217	1,017
Dues	380	380	-	380
Workshops and Conferences	450	450	-	450
Hazard Mitigation	-	-	18,797	(18,797)
Other	225	225	225	-
TOTAL EXPENDITURES	<u>39,584</u>	<u>39,584</u>	<u>49,156</u>	<u>(9,572)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,636)</u>	<u>(21,636)</u>	<u>(18,401)</u>	<u>3,235</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	45,122	45,122
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>45,122</u>	<u>45,122</u>
Net Change in Fund Balance	<u>\$ (21,636)</u>	<u>\$ (21,636)</u>	26,721	<u>\$ 48,357</u>
Fund Balance - Beginning of Year			193,590	
GAAP Adjustments:				
Accrued Interest Receivable			1	
Due From State of Illinois			3,082	
Accounts Payable			(2,502)	
Total GAAP Adjustments			<u>581</u>	
Fund Balance - End of Year			<u>\$ 220,892</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
RECORDER'S DOCUMENT STORAGE FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 16,600	\$ 16,600	\$ 67,028	\$ 50,428
Interest	20	20	4	(16)
TOTAL REVENUES	<u>16,620</u>	<u>16,620</u>	<u>67,032</u>	<u>50,412</u>
EXPENDITURES				
General Government				
<i>Current:</i>				
Wages	16,600	16,600	31,777	(15,177)
Books and Records	5,000	5,000	143	4,857
Other	7,500	7,500	246	7,254
Online Recorder Usage	11,500	11,500	2,193	9,307
Education Training	8,000	8,000	1,026	6,974
Software	21,000	21,000	15,914	5,086
TOTAL EXPENDITURES	<u>69,600</u>	<u>69,600</u>	<u>51,299</u>	<u>18,301</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(52,980)</u>	<u>(52,980)</u>	<u>15,733</u>	<u>68,713</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	35,959	35,959
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>35,959</u>	<u>35,959</u>
Net Change in Fund Balance	<u>\$ (52,980)</u>	<u>\$ (52,980)</u>	<u>51,692</u>	<u>\$ 104,672</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
Accounts Payable			<u>140</u>	
Total GAAP Adjustments			<u>140</u>	
Fund Balance - End of Year			<u>\$ 51,832</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DRUG ENFORCEMENT FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 15,000	\$ 15,000	\$ 2,554	\$ (12,446)
Interest	20	20	1	(19)
TOTAL REVENUES	<u>15,020</u>	<u>15,020</u>	<u>2,555</u>	<u>(12,465)</u>
EXPENDITURES				
Public Safety				
<i>Current:</i>				
General Supplies	7,000	7,000	2,322	4,678
Purchase of Equipment	1,000	1,000	-	1,000
TOTAL EXPENDITURES	<u>8,000</u>	<u>8,000</u>	<u>2,322</u>	<u>5,678</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,020</u>	<u>7,020</u>	<u>233</u>	<u>(6,787)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 7,020</u>	<u>\$ 7,020</u>	233	<u>\$ (6,787)</u>
Fund Balance - Beginning of Year			231	
GAAP Adjustments:				
Accounts Payable			105	
Total GAAP Adjustments			<u>105</u>	
Fund Balance - End of Year			<u>\$ 569</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COURT AUTOMATION FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 32,000	\$ 32,000	\$ 29,284	\$ (2,716)
Interest	200	200	30	(170)
TOTAL REVENUES	<u>32,200</u>	<u>32,200</u>	<u>29,314</u>	<u>(2,886)</u>
EXPENDITURES				
Judiciary and Court Related				
<i>Current:</i>				
Wages	60,000	60,000	4,811	55,189
Office Supplies	70,000	70,000	7,377	62,623
TOTAL EXPENDITURES	<u>130,000</u>	<u>130,000</u>	<u>12,188</u>	<u>117,812</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(97,800)</u>	<u>(97,800)</u>	<u>17,126</u>	<u>114,926</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	285,629	285,629
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>285,629</u>	<u>285,629</u>
Net Change in Fund Balance	<u>\$ (97,800)</u>	<u>\$ (97,800)</u>	<u>302,755</u>	<u>\$ 400,555</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
Accounts Payable			57	
Total GAAP Adjustments			<u>57</u>	
Fund Balance - End of Year			<u>\$ 302,812</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
REVOLVING LOAN FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Interest	\$ 25,028	\$ 25,028	\$ 18,847	\$ (6,181)
TOTAL REVENUES	<u>25,028</u>	<u>25,028</u>	<u>18,847</u>	<u>(6,181)</u>
EXPENDITURES				
Public Welfare				
<i>Current:</i>				
Bad Debts	15,375	15,375	-	15,375
TOTAL EXPENDITURES	<u>15,375</u>	<u>15,375</u>	<u>-</u>	<u>15,375</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>9,653</u>	<u>9,653</u>	<u>18,847</u>	<u>9,194</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 9,653</u>	<u>\$ 9,653</u>	18,847	<u>\$ 9,194</u>
Fund Balance - Beginning of Year			203,261	
GAAP Adjustments:				
Revolving Loans Receivable			<u>(9,967)</u>	
Total GAAP Adjustments			<u>(9,967)</u>	
Fund Balance - End of Year			<u>\$ 212,141</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
LANDFILL MANGEMENT FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Intergovernmental				
State Fees	\$ 39,000	\$ 39,000	\$ 37,029	\$ (1,971)
License and Permits	105,300	105,300	111,878	6,578
Interest	25	25	20	(5)
TOTAL REVENUES	<u>144,325</u>	<u>144,325</u>	<u>148,927</u>	<u>4,602</u>
EXPENDITURES				
Public Health				
<i>Current:</i>				
Wages	58,500	58,500	58,500	-
Labor	3,000	3,000	540	2,460
Office Supplies	1,000	1,000	1,235	(235)
Postage	600	600	290	310
Purchase Equipment	1,000	1,000	-	1,000
Equipment Rental	1,700	1,700	1,369	331
Clothing Allowance	300	300	-	300
Computer Supplies	1,000	1,000	1,747	(747)
Auto Expense	1,000	1,000	155	845
Travel	1,000	1,000	-	1,000
Dues	150	150	100	50
Other	4,000	4,000	-	4,000
Education	500	500	-	500
Office Rent	1,200	1,200	1,200	-
Trash Service	3,100	3,100	3,000	100
Recycling	40,000	40,000	27,369	12,631
Insurance Compensation	1,500	1,500	612	888
Insurance Liability	4,000	4,000	1,955	2,045
Social Security	4,500	4,500	4,455	45
Fringe Benefits	9,900	9,900	10,948	(1,048)
TOTAL EXPENDITURES	<u>137,950</u>	<u>137,950</u>	<u>113,475</u>	<u>24,475</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,375</u>	<u>6,375</u>	<u>35,452</u>	<u>29,077</u>

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
LANDFILL MANGEMENT FUND-CONCLUDED
November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>(3,900)</u>	<u>(3,900)</u>	<u>-</u>	<u>3,900</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,900)</u>	<u>(3,900)</u>	<u>-</u>	<u>3,900</u>
Net Change in Fund Balance	<u>\$ 2,475</u>	<u>\$ 2,475</u>	35,452	<u>\$ 32,977</u>
Fund Balance - Beginning of Year			163,026	
GAAP Adjustments:				
Accounts Payable			(83)	
Accrued Absences			<u>(450)</u>	
Total GAAP Adjustments			<u>(533)</u>	
Fund Balance - End of Year			<u>\$ 197,945</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
PROBATION SERVICES FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 53,500	\$ 53,500	\$ 40,662	\$ (12,838)
Interest	300	300	47	(253)
TOTAL REVENUES	<u>53,800</u>	<u>53,800</u>	<u>40,709</u>	<u>(13,091)</u>
EXPENDITURES				
Judiciary and Court Related				
<i>Current:</i>				
Probation Fees	89,412	89,412	15,455	73,957
TOTAL EXPENDITURES	<u>89,412</u>	<u>89,412</u>	<u>15,455</u>	<u>73,957</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(35,612)</u>	<u>(35,612)</u>	<u>25,254</u>	<u>60,866</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	201,404	201,404
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>201,404</u>	<u>201,404</u>
Net Change in Fund Balance	<u>\$ (35,612)</u>	<u>\$ (35,612)</u>	<u>226,658</u>	<u>\$ 262,270</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
None			-	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 226,658</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
MARRIAGE FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 400	\$ 400	\$ -	\$ (400)
Interest	20	20	-	(20)
TOTAL REVENUES	<u>420</u>	<u>420</u>	<u>-</u>	<u>(420)</u>
EXPENDITURES				
Judiciary and Court Related				
<i>Current:</i>				
Other	100	100	-	100
TOTAL EXPENDITURES	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>320</u>	<u>320</u>	<u>-</u>	<u>(320)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	1,192	1,192
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>1,192</u>	<u>1,192</u>
Net Change in Fund Balance	<u>\$ 320</u>	<u>\$ 320</u>	1,192	<u>\$ 872</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
None			-	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 1,192</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
ASSESSOR GIS FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 146,000	\$ 146,000	\$ 72,007	\$ (73,993)
Interest	-	-	120	120
TOTAL REVENUES	<u>146,000</u>	<u>146,000</u>	<u>72,127</u>	<u>(73,873)</u>
EXPENDITURES				
General Government				
<i>Current:</i>				
Wages	10,000	10,000	23,857	(13,857)
GIS Payment	25,000	25,000	38,554	(13,554)
Other	46,045	46,045	1,683	44,362
TOTAL EXPENDITURES	<u>81,045</u>	<u>81,045</u>	<u>64,094</u>	<u>16,951</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>64,955</u>	<u>64,955</u>	<u>8,033</u>	<u>(56,922)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 64,955</u>	<u>\$ 64,955</u>	<u>8,033</u>	<u>\$ (56,922)</u>
Fund Balance - Beginning of Year			77,976	
GAAP Adjustments:				
Accounts Payable			<u>15,912</u>	
Total GAAP Adjustments			<u>15,912</u>	
Fund Balance - End of Year			<u>\$ 101,921</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
CIRCUIT CLERK DOCUMENT STORAGE FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 40,000	\$ 40,000	\$ 29,432	\$ (10,568)
Interest	200	200	25	(175)
TOTAL REVENUES	<u>40,200</u>	<u>40,200</u>	<u>29,457</u>	<u>(10,743)</u>
EXPENDITURES				
Judiciary and Court Related				
<i>Current:</i>				
Wages	40,000	40,000	38,029	1,971
Office Supplies	60,000	60,000	6,970	53,030
TOTAL EXPENDITURES	<u>100,000</u>	<u>100,000</u>	<u>44,999</u>	<u>55,001</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(59,800)</u>	<u>(59,800)</u>	<u>(15,542)</u>	<u>44,258</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	258,711	258,711
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>258,711</u>	<u>258,711</u>
Net Change in Fund Balance	<u>\$ (59,800)</u>	<u>\$ (59,800)</u>	243,169	<u>\$ 302,969</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
Accounts Payable			1,018	
Total GAAP Adjustments			<u>1,018</u>	
Fund Balance - End of Year			<u>\$ 244,187</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
CHILD SUPPORT FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 18,000	\$ 18,000	\$ 10,584	\$ (7,416)
Interest	50	50	11	(39)
TOTAL REVENUES	<u>18,050</u>	<u>18,050</u>	<u>10,595</u>	<u>(7,455)</u>
EXPENDITURES				
Judiciary and Court Related				
<i>Current:</i>				
Wages	30,000	30,000	20,945	9,055
Office Supplies	16,000	16,000	27	15,973
TOTAL EXPENDITURES	<u>46,000</u>	<u>46,000</u>	<u>20,972</u>	<u>25,028</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(27,950)</u>	<u>(27,950)</u>	<u>(10,377)</u>	<u>17,573</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	109,750	109,750
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>109,750</u>	<u>109,750</u>
Net Change in Fund Balance	<u>\$ (27,950)</u>	<u>\$ (27,950)</u>	<u>99,373</u>	<u>\$ 127,323</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
None			-	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 99,373</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
E911 FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Telecommunications' Tax	\$ 262,800	\$ 262,800	\$ 289,322	\$ 26,522
Charges for Services	28,800	28,800	32,353	3,553
Interest	10,800	10,800	294	(10,506)
Other	10,800	10,800	-	(10,800)
TOTAL REVENUES	<u>313,200</u>	<u>313,200</u>	<u>321,969</u>	<u>8,769</u>
EXPENDITURES				
Public Safety				
<i>Current:</i>				
Wages	66,872	66,872	57,725	9,147
Travel	2,500	2,500	1,038	1,462
Purchase of Equipment	54,923	54,923	10,000	44,923
Other	66,955	66,955	28,924	38,031
Education	9,500	9,500	914	8,586
Contractual Services	69,400	69,400	38,465	30,935
Insurance Compensation	3,000	3,000	533	2,467
Insurance Liability	1,000	1,000	4,931	(3,931)
Social Security	6,000	6,000	5,209	791
Health Insurance	15,750	15,750	7,560	8,190
Fringe Benefits	6,500	6,500	7,542	(1,042)
TOTAL EXPENDITURES	<u>302,400</u>	<u>302,400</u>	<u>162,841</u>	<u>139,559</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,800</u>	<u>10,800</u>	<u>159,128</u>	<u>148,328</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 10,800</u>	<u>\$ 10,800</u>	<u>159,128</u>	<u>\$ 148,328</u>
Fund Balance - Beginning of Year			927,412	
GAAP Adjustments:				
Due From State of Illinois			425	
Accounts Payable			(1,060)	
Accrued Absences			(1,324)	
Total GAAP Adjustments			<u>(1,959)</u>	
Fund Balance - End of Year			<u>\$ 1,084,581</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
LAW LIBRARY FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 3,500	\$ 3,500	\$ 2,254	\$ (1,246)
Interest	-	-	1	1
TOTAL REVENUES	<u>3,500</u>	<u>3,500</u>	<u>2,255</u>	<u>(1,245)</u>
EXPENDITURES				
Judiciary and Court Related				
<i>Current:</i>				
Office Supplies	3,500	3,500	1,410	2,090
TOTAL EXPENDITURES	<u>3,500</u>	<u>3,500</u>	<u>1,410</u>	<u>2,090</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	845	845
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	702	702
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>702</u>	<u>702</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,547	<u>\$ 1,547</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
None			-	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 1,547</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COURT FEE FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 10,000	\$ 10,000	\$ 184,804	\$ 174,804
Interest	200	200	396	196
TOTAL REVENUES	<u>10,200</u>	<u>10,200</u>	<u>185,200</u>	<u>175,000</u>
EXPENDITURES				
Judiciary and Court Related				
<i>Current:</i>				
Wages	-	-	25,821	(25,821)
Other	-	-	92,190	(92,190)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>118,011</u>	<u>(118,011)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,200</u>	<u>10,200</u>	<u>67,189</u>	<u>56,989</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	350,140	350,140
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>350,140</u>	<u>350,140</u>
Net Change in Fund Balance	<u>\$ 10,200</u>	<u>\$ 10,200</u>	417,329	<u>\$ 407,129</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
Accounts Payable			261	
Total GAAP Adjustments			<u>261</u>	
Fund Balance - End of Year			<u>\$ 417,590</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DRUG TASK FORCE FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 50,000	\$ 50,000	\$ 33,572	\$ (16,428)
Interest	-	-	5	5
TOTAL REVENUES	<u>50,000</u>	<u>50,000</u>	<u>33,577</u>	<u>(16,423)</u>
EXPENDITURES				
Public Safety				
<i>Current:</i>				
Wages	10,000	10,000	-	10,000
Investigative Funds	40,000	40,000	30,000	10,000
TOTAL EXPENDITURES	<u>50,000</u>	<u>50,000</u>	<u>30,000</u>	<u>20,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>3,577</u>	<u>3,577</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>(2,500)</u>	<u>(2,500)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(2,500)</u>	<u>(2,500)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,077	<u>\$ 1,077</u>
Fund Balance - Beginning of Year			50,544	
GAAP Adjustments:				
None			<u>-</u>	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 51,621</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
AUCTION DISTRIBUTION FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 3,000	\$ 3,000	\$ 37,346	\$ 34,346
TOTAL REVENUES	<u>3,000</u>	<u>3,000</u>	<u>37,346</u>	<u>34,346</u>
EXPENDITURES				
General Government				
<i>Current:</i>				
Postage	2,000	2,000	1,435	565
Publication of Notices	14,000	14,000	-	14,000
TOTAL EXPENDITURES	<u>16,000</u>	<u>16,000</u>	<u>1,435</u>	<u>14,565</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(13,000)</u>	<u>(13,000)</u>	<u>35,911</u>	<u>48,911</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (13,000)</u>	<u>\$ (13,000)</u>	<u>35,911</u>	<u>\$ 48,911</u>
Fund Balance - Beginning of Year			1,897	
GAAP Adjustments:				
None			-	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 37,808</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TAX AUTOMATION FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 21,900	\$ 21,900	\$ 38,545	\$ 16,645
Interest	10	10	4	(6)
TOTAL REVENUES	<u>21,910</u>	<u>21,910</u>	<u>38,549</u>	<u>16,639</u>
EXPENDITURES				
General Government				
<i>Current:</i>				
Office Supplies	8,700	8,700	4,807	3,893
Postage	20,000	20,000	507	19,493
Purchase of Equipment	1,500	1,500	114	1,386
Other	3,500	3,500	1,740	1,760
Training	4,000	4,000	4,164	(164)
Tax Sale	2,500	2,500	1,325	1,175
Contractual Services	2,000	2,000	-	2,000
TOTAL EXPENDITURES	<u>42,200</u>	<u>42,200</u>	<u>12,657</u>	<u>29,543</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,290)</u>	<u>(20,290)</u>	<u>25,892</u>	<u>46,182</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (20,290)</u>	<u>\$ (20,290)</u>	<u>25,892</u>	<u>\$ 46,182</u>
Fund Balance - Beginning of Year			25,104	
GAAP Adjustments:				
Accounts Payable			823	
Total GAAP Adjustments			<u>823</u>	
Fund Balance - End of Year			<u>\$ 51,819</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SOCIAL SECURITY FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 363,500	\$ 363,500	\$ 172,414	\$ (191,086)
Interest	40	40	54	14
Other				
Reimbursements	60,000	60,000	99,718	39,718
TOTAL REVENUES	<u>423,540</u>	<u>423,540</u>	<u>272,186</u>	<u>(151,354)</u>
EXPENDITURES				
General Government				
<i>Current:</i>				
Social Security	-	-	232,669	(232,669)
Medicare	-	-	54,415	(54,415)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>287,084</u>	<u>(287,084)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>423,540</u>	<u>423,540</u>	<u>(14,898)</u>	<u>(438,438)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 423,540</u>	<u>\$ 423,540</u>	<u>(14,898)</u>	<u>\$ (438,438)</u>
Fund Balance - Beginning of Year			624,008	
GAAP Adjustments:				
Property Taxes Receivable, Net			1,983	
Total GAAP Adjustments			<u>1,983</u>	
Fund Balance - End of Year			<u>\$ 611,093</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TAX SALE INDEMNITY FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 10,000	\$ 10,000	\$ 60,360	\$ 50,360
Interest	80	80	33	(47)
TOTAL REVENUES	<u>10,080</u>	<u>10,080</u>	<u>60,393</u>	<u>50,313</u>
EXPENDITURES				
General Government				
<i>Current:</i>				
Sale in Error	15,000	15,000	16,501	(1,501)
TOTAL EXPENDITURES	<u>15,000</u>	<u>15,000</u>	<u>16,501</u>	<u>(1,501)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,920)</u>	<u>(4,920)</u>	<u>43,892</u>	<u>48,812</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	59,914	59,914
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>59,914</u>	<u>59,914</u>
Net Change in Fund Balance	<u>\$ (4,920)</u>	<u>\$ (4,920)</u>	<u>103,806</u>	<u>\$ 108,726</u>
Fund Balance - Beginning of Year			-	
GAAP Adjustments:				
None			-	
Total GAAP Adjustments			<u>-</u>	
Fund Balance - End of Year			<u>\$ 103,806</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TORT LIABILITY FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 775,000	\$ 775,000	\$ 1,072,111	\$ 297,111
Interest	1,000	1,000	1,551	551
Other				
Reimbursements	240,000	240,000	180,182	(59,818)
TOTAL REVENUES	<u>1,016,000</u>	<u>1,016,000</u>	<u>1,253,844</u>	<u>237,844</u>
EXPENDITURES				
General Government				
<i>Current:</i>				
Wages	132,540	132,540	132,540	-
Deductible	225,000	225,000	6,509	218,491
Premiums	1,310,000	1,310,000	691,144	618,856
Administrative Fees	20,000	20,000	30,980	(10,980)
TOTAL EXPENDITURES	<u>1,687,540</u>	<u>1,687,540</u>	<u>861,173</u>	<u>826,367</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(671,540)</u>	<u>(671,540)</u>	<u>392,671</u>	<u>1,064,211</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (671,540)</u>	<u>\$ (671,540)</u>	<u>392,671</u>	<u>\$ 1,064,211</u>
Fund Balance - Beginning of Year			1,121,769	
GAAP Adjustments:				
Property Taxes Receivable, Net			1,849	
Total GAAP Adjustments			<u>1,849</u>	
Fund Balance - End of Year			<u>\$ 1,516,289</u>	

PERRY COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
IMRF FUND
November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 675,000	\$ 675,000	\$ 407,524	\$ (267,476)
Other				
Reimbursements	250,000	250,000	161,515	(88,485)
TOTAL REVENUES	<u>925,000</u>	<u>925,000</u>	<u>569,039</u>	<u>(355,961)</u>
EXPENDITURES				
General Government				
<i>Current:</i>				
IMRF	<u>580,000</u>	<u>580,000</u>	<u>598,765</u>	<u>(18,765)</u>
TOTAL EXPENDITURES	<u>580,000</u>	<u>580,000</u>	<u>598,765</u>	<u>(18,765)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>345,000</u>	<u>345,000</u>	<u>(29,726)</u>	<u>(374,726)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 345,000</u>	<u>\$ 345,000</u>	<u>(29,726)</u>	<u>\$ (374,726)</u>
Fund Balance - Beginning of Year			740,907	
GAAP Adjustments:				
Property Taxes Receivable, Net			<u>4,739</u>	
Total GAAP Adjustments			<u>4,739</u>	
Fund Balance - End of Year			<u>\$ 715,920</u>	

PERRY COUNTY, ILLINOIS
Combining Statement of Fiduciary Net Position
CUSTODIAL FUNDS
November 30, 2021

	Custodial Funds				
	Bail Bond Fund	Circuit Clerk Trust	County Clerk Redemption	Collector's Account	Mobile Home Privilege Tax
ASSETS					
Restricted Cash	\$ 292	\$ 196,326	\$ 46,963	\$ 4,661,988	\$ 1,916
Investments, Fair Value	-	87,566	-	-	-
Property Taxes Receivable, Net	-	-	-	124,386	-
TOTAL ASSETS	<u>292</u>	<u>283,892</u>	<u>46,963</u>	<u>4,786,374</u>	<u>1,916</u>
DEFERRED OUTFLOWS OF RESOURCES					
None	-	-	-	-	-
LIABILITIES					
Accounts Payable	-	254,004	-	-	-
Due to Other Governments	-	29,888	39,355	4,779,374	-
TOTAL LIABILITIES	<u>-</u>	<u>283,892</u>	<u>39,355</u>	<u>4,779,374</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
None	-	-	-	-	-
NET POSITION - Reserved	<u>\$ 292</u>	<u>\$ -</u>	<u>\$ 7,608</u>	<u>\$ 7,000</u>	<u>\$ 1,916</u>
	Custodial Funds				
	County Treasurer Trust	Prisoner Commissary	Tax Auction Fund	Missing Heirs Fund	Total Agency Funds
ASSETS					
Restricted Cash	\$ 2,812	\$ 55,938	\$ 22,991	\$ 12,069	\$ 5,001,295
Investments, Fair Value	-	-	-	-	87,566
Property Taxes Receivable, Net	-	-	-	-	124,386
TOTAL ASSETS	<u>2,812</u>	<u>55,938</u>	<u>22,991</u>	<u>12,069</u>	<u>5,213,247</u>
DEFERRED OUTFLOWS OF RESOURCES					
None	-	-	-	-	-
LIABILITIES					
Accounts Payable	-	445	-	-	254,449
Due to Other Governments	-	-	22,991	-	4,871,608
TOTAL LIABILITIES	<u>-</u>	<u>445</u>	<u>22,991</u>	<u>-</u>	<u>5,126,057</u>
DEFERRED INFLOWS OF RESOURCES					
None	-	-	-	-	-
NET POSITION	<u>\$ 2,812</u>	<u>\$ 55,493</u>	<u>\$ -</u>	<u>\$ 12,069</u>	<u>\$ 87,190</u>

PERRY COUNTY, ILLINOIS
Combining Statement of Changes in Fiduciary Net Position
CUSTODIAL FUNDS
November 30, 2021

	Custodial Funds				
	Bail Bond Fund	Circuit Clerk Trust	County Clerk Redemption	Collector's Account	Mobile Home Privilege Tax
ADDITIONS					
Interest, dividends, and other	\$ -	\$ -	\$ 10	\$ 214	\$ 2
Property taxes collected for other governments	-	-	-	24,213,827	66,488
Administrative fees collected	150	3,052,625	6,005	141,397	5,109
Transfer from other systems	-	-	-	70,965	-
TOTAL ADDITIONS	<u>150</u>	<u>3,052,625</u>	<u>6,015</u>	<u>24,426,403</u>	<u>71,599</u>
DEDUCTIONS					
Administrative Costs	-	3,358,766	32,298	235,342	-
Property taxes paid to other governments	-	-	-	21,098,455	-
Transfers to other systems	150	1,081,325	-	59,914	70,965
TOTAL DEDUCTIONS	<u>150</u>	<u>4,440,091</u>	<u>32,298</u>	<u>21,393,711</u>	<u>70,965</u>
Net increase (decrease) in Fiduciary Net Position	-	(1,387,466)	(26,283)	3,032,692	634
Net Position - Beginning	<u>292</u>	<u>1,387,466</u>	<u>33,891</u>	<u>(3,025,692)</u>	<u>1,282</u>
Net Position - Ending	<u>\$ 292</u>	<u>\$ -</u>	<u>\$ 7,608</u>	<u>\$ 7,000</u>	<u>\$ 1,916</u>
	Custodial Funds				
	County Treasurer Trust	Prisoner Commissary	Tax Auction Fund	Missing Heirs Fund	Total Agency Funds
ADDITIONS					
Interest, dividends, and other	\$ -	\$ -	\$ -	\$ 12	\$ 238
Property taxes collected for other governments	-	-	-	-	24,280,315
Administrative fees collected	-	102,065	-	-	3,307,351
Transfer from other systems	-	150	-	-	71,115
TOTAL ADDITIONS	<u>-</u>	<u>102,215</u>	<u>-</u>	<u>12</u>	<u>27,659,019</u>
DEDUCTIONS					
Administrative Costs	-	124,219	-	-	3,750,625
Property taxes paid to other governments	-	-	-	-	21,098,455
Transfers to other systems	-	600	-	-	1,212,954
TOTAL DEDUCTIONS	<u>-</u>	<u>124,819</u>	<u>-</u>	<u>-</u>	<u>26,062,034</u>
Net increase (decrease) in Fiduciary Net Position	-	(22,604)	-	12	1,596,985
Net Position - Beginning	<u>2,812</u>	<u>78,097</u>	<u>-</u>	<u>12,057</u>	<u>(1,509,795)</u>
Net Position - Ending	<u>\$ 2,812</u>	<u>\$ 55,493</u>	<u>\$ -</u>	<u>\$ 12,069</u>	<u>\$ 87,190</u>

PERRY COUNTY, ILLNOIS

Combining Balance Sheet

COMPONENT UNIT

November 30, 2021

	Perry County Unit Road District Fund	Perry County Unit Road District Bridge Fund	Perry County Unit Road District Surplus Fund	Perry County Unit Road District Specialty Fund	Perry County Unit Road District MFT Fund	Total Component Unit
ASSETS						
Restricted Cash	\$ 1,166,287	\$ 285,467	\$ 439,057	\$ 461,462	\$ 1,263,028	\$ 3,615,301
Property Tax Receivable	72,166	27,022	-	49,798	-	148,986
Due From State of Illinois	24,105	-	-	-	309,999	334,104
Due From Other Funds	-	1,428	-	-	-	1,428
TOTAL ASSETS	<u>1,262,558</u>	<u>313,917</u>	<u>439,057</u>	<u>511,260</u>	<u>1,573,027</u>	<u>4,099,819</u>
DEFERRED OUTFLOWS OF RESOURCES						
None	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 1,262,558</u>	<u>\$ 313,917</u>	<u>\$ 439,057</u>	<u>\$ 511,260</u>	<u>\$ 1,573,027</u>	<u>\$ 4,099,819</u>
LIABILITIES						
Accounts Payable	\$ 5,527	\$ -	\$ -	\$ -	\$ 5,549	\$ 11,076
TOTAL LIABILITIES	<u>5,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,549</u>	<u>11,076</u>
DEFERRED INFLOWS OF RESOURCES						
None	-	-	-	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	1,257,031	313,917	439,057	511,260	1,567,478	4,088,743
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,257,031</u>	<u>313,917</u>	<u>439,057</u>	<u>511,260</u>	<u>1,567,478</u>	<u>4,088,743</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 1,262,558</u>	<u>\$ 313,917</u>	<u>\$ 439,057</u>	<u>\$ 511,260</u>	<u>\$ 1,573,027</u>	<u>\$ 4,099,819</u>

PERRY COUNTY, ILLNOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 COMPONENT UNIT
 For the Year Ended November 30, 2021

	Perry County Unit Road District Fund	Perry County Unit Road District Bridge Fund	Perry County Unit Road District Surplus Fund	Perry County Unit Road District Specialty Fund	Perry County Unit Road District MFT Fund	Total Component Unit
REVENUES						
Taxes	\$ 322,641	\$ 119,322	\$ -	\$ 219,613	\$ -	\$ 661,576
Intergovernmental	448,658	-	-	-	1,884,659	2,333,317
Charges for Services	2,675	-	-	-	-	2,675
Interest	2,201	100	1,001	372	611	4,285
Other	-	-	6,375	-	-	6,375
TOTAL REVENUES	<u>776,175</u>	<u>119,422</u>	<u>7,376</u>	<u>219,985</u>	<u>1,885,270</u>	<u>3,008,228</u>
EXPENDITURES						
<i>Current:</i>						
Transportation	550,404	500	34,917	199,471	886,617	1,671,909
<i>Capital Outlay</i>	142,031	-	-	-	-	142,031
<i>Debt Service</i>	-	-	29,634	-	-	29,634
TOTAL EXPENDITURES	<u>692,435</u>	<u>500</u>	<u>64,551</u>	<u>199,471</u>	<u>886,617</u>	<u>1,843,574</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>83,740</u>	<u>118,922</u>	<u>(57,175)</u>	<u>20,514</u>	<u>998,653</u>	<u>1,164,654</u>
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	211,219	-	-	-	-	211,219
Operating Transfers Out	-	-	-	-	(203,278)	(203,278)
TOTAL OTHER FINANCING SOURCES (USES)	<u>211,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(203,278)</u>	<u>7,941</u>
Net Change in Fund Balances	294,959	118,922	(57,175)	20,514	795,375	1,172,595
Fund Balance - Beginning of Year	<u>962,072</u>	<u>194,995</u>	<u>496,232</u>	<u>490,746</u>	<u>772,103</u>	<u>2,916,148</u>
Fund Balance - End of Year	<u>\$ 1,257,031</u>	<u>\$ 313,917</u>	<u>\$ 439,057</u>	<u>\$ 511,260</u>	<u>\$ 1,567,478</u>	<u>\$ 4,088,743</u>

PERRY COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

Federal Agency/Program Title	Federal CFDA No.	Award Number	Illinois Pass-Through Agency	Revenues 12/01/20 - 11/30/21	Expenditures 12/01/20 - 11/30/21
Department of Agriculture					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	444-80-0668	Department of Human Services	\$ 77,940	\$ 67,375
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	444-80-0670	Department of Human Services	17,308	14,702
Subtotal 10.557				<u>95,248</u>	<u>82,077</u>
WIC Farmers' Market Nutrition Program	10.572	444-80-0671	Department of Human Services	1,000	1,000
Total Department of Agriculture				<u>96,248</u>	<u>83,077</u>
Department of Housing and Urban Development					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	420-75-2398	Department of Human Services	25,000	25,000
Total Department of Housing and Urban Development				<u>25,000</u>	<u>25,000</u>
Department of Transportation					
Highway Planning and Construction	20.205	494-00-1439	Department of Transportation	-	19,136
Total Department of Transportation				<u>-</u>	<u>19,136</u>
Department of the Treasury					
(M) Coronavirus Relief Fund	21.019	482-00-2426	Department of Public Health	436,257	436,257
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	Direct	2,031,344	22,500
Total Department of the Treasury				<u>2,467,601</u>	<u>458,757</u>
Election Assistance Commission					
2018 HAVA Election Security Grants	90.404	N/A	State Board of Elections	23,538	23,538
Total Election Assistance Commission				<u>23,538</u>	<u>23,538</u>

The notes to the schedule of expenditures of federal awards is an integral part of this statement.

PERRY COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

Federal Agency/Program Title	Federal CFDA No.	Award Number	Illinois Pass-Through Agency	Revenues 12/01/20 - 11/30/21	Expenditures 12/01/20 - 11/30/21
Department of Health and Human Services					
Public Health Emergency Preparedness	93.069	482-00-0263	Department of Public Health	55,648	40,090
(M) Immunization Cooperative Agreements	93.268	482-00-2528	Department of Public Health	125,000	112,600
Social Services Block Grant	93.667	444-80-1674	Department of Human Services	42,164	29,470
Social Services Block Grant	93.667	444-80-1675	Department of Human Services	37,870	26,949
Social Services Block Grant	93.667	444-80-2535	Department of Human Services	27,337	27,337
Subtotal 93.667				<u>107,371</u>	<u>83,756</u>
Medical Assistance Program	93.778	478-00-0251	Department of Healthcare and Family Services	3,514	3,514
Maternal Child Health Services Block Grant to the States	93.994	482-00-1598	Department of Public Health	77,548	59,771
Total Department of Health and Human Services				<u>369,081</u>	<u>299,731</u>
Department of Homeland Security					
Emergency Management Performance Grants	97.042	588-40-0450	Emergency Management Agency	29,376	29,376
BRIC: Building Resilient Infrastructure and Communities	97.047	588-40-0451	Emergency Management Agency	3,082	3,082
Total Department of Homeland Security				<u>32,458</u>	<u>32,458</u>
GRAND TOTAL				<u>\$ 3,013,926</u>	<u>\$ 941,697</u>

(M) Denotes Major Program

The notes to the schedule of expenditures of federal awards is an integral part of this statement.

PERRY COUNTY, ILLINOIS
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

NOTE A - Summary of Significant Accounting Policies

1. Basis of Accounting

The schedule of expenditures of federal awards is presented on the full accrual basis of accounting.

2. Basis of Presentation

The accompanying schedule presents expenditures paid for each federal awards program in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Federal programs in titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA), whenever possible. Perry County, Illinois, a non-federal entity, elected to use the 10% de minimus cost rate as covered in §200.414 Indirect (F&A) costs.

3. Contingencies

The County has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The board of commissioners believes any adjustments that may arise from those audits will be insignificant to county operations.

4. Subsequent Events

The County has evaluated subsequent events through May 2, 2022, the date which the financial statements were available to be issued.

NOTE B - Subrecipients

On the federal expenditures presented in the schedule, the Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii distributed \$25,000 to a local business for the Downstate Small Business Stabilization Program.

NOTE C - Non-Cash Assistance

The County expended no non-cash assistance for the current year.

PERRY COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2021

SECTION I - Summary of Auditor's Results

Financial Statements:

Type of Auditor's Report Issued:		Unmodified		
Internal Control Over Financial Reporting:				
Material Weakness(es) Identified?	_____	Yes	_____ <u>X</u> _____	No
Significant Deficiency(ies) Identified That Are Not Considered to be Material Weakness(es)?	_____ <u>X</u> _____	Yes	_____	No
Noncompliance Material to Financial Statements Noted?	_____	Yes	_____ <u>X</u> _____	No

Federal Awards:

Type of Auditor's Report Issued on Compliance For the Major Program(s):		Unmodified		
Internal Control Over Major Program(s):				
Material Weakness(es) Identified?	_____	Yes	_____ <u>X</u> _____	No
Significant Deficiency(ies) Identified That Are Not Considered to be Material Weakness(es)?	_____	Yes	_____ <u>X</u> _____	No
Any Audit Findings Disclosed That Are Required To be Reported in Accordance with Uniform Guidance?	_____	Yes	_____ <u>X</u> _____	No

Identification of Major Program(s):

U.S. Department of the Treasury:		
Coronavirus Relief Fund	CFDA # 21.019	\$ 436,257
U.S. Department of Health and Human Services:		
Immunization Cooperative Agreements	CFDA # 93.268	_____ 112,600
Total Major Programs		\$ <u>548,857</u>

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$ 750,000

Auditee Qualified as Low-Risk Auditee?	_____	Yes	_____ <u>X</u> _____	No
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PERRY COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs-Continued
For the Year Ended November 30, 2021

Section II - Financial Statement Findings

<u>FINDING 1: 2021-01</u>	Accrued Leave Time is Maintained Manually (Significant Deficiency)
Criteria:	Accrued sick, vacation, personal, and other leave compensated leave time should be maintained in a centralized location with supervisor approval.
Condition:	All accrued time is manually maintained by each employee in each department.
Cause:	Because each department within the County has different accrued time policies, each employee was allowed to maintain their accrued time manually for simplicity.
Potential Effect:	Without supervision by a central department, this area is susceptible to abuse. Also, the accrued time owed to employees should be calculated to provide the County the liability they are accountable for.
Recommendation:	We recommend that accrued time be maintained centrally within the payroll department.
Management Response:	Management will discuss the issue with the Departments and make the recommended changes.
<u>FINDING 2: 2021-02</u>	Cash balance not reconciled to general ledger (Significant Deficiency)
Criteria:	All bank statement account balances should be reconciled to the general ledger balance each month.
Condition:	Certain bank accounts balances on the bank reconciliation did not match the balance of the bank account on the general ledger.
Cause:	The bank accounts are not being accurately reconciled nor are any discrepancies being investigated in certain bank accounts.
Potential Effect:	With the cash balances misstated on the general ledger module, the trial balances could be grossly misstated.
Recommendation:	We recommend the County strengthen their internal control procedures to ensure all bank accounts are being accurately reconciled and reviewed each month.
Management Response:	Management will discuss the issue with the department and make the recommended changes.

PERRY COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs-Continued
For the Year Ended November 30, 2021

Section II - Financial Statement Findings - Concluded

<u>FINDING 3: 2021-03</u>	Departments do not obtain board approval of expenditures. (Significant Deficiency)
Criteria:	The Board of Commissioners should approve all expenditures paid by each department within the County.
Condition:	Some departments maintain several bank accounts within their office. Checks are written manually and done so without the approval of the board of commissioners.
Cause:	Promptness of payment and convenience.
Potential Effect:	Without supervision by a central department, this area is susceptible to abuse. Also, the unpaid bills for goods and services owed to vendors should be known by the Board of Commissioners.
Recommendation:	While the convenience of maintaining the bank accounts is understandable, the Board of Commissioners should approve the bills before payment for a proper internal control system. We recommend every department within the County present a list of bills to the board for approval at least monthly to ensure there are no discrepancies.
Management Response:	Management will discuss the issue with the departments and make the recommended changes.

PERRY COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs-Concluded
For the Year Ended November 30, 2021

Section III - Federal Awards Findings

None

PERRY COUNTY, ILLINOIS
Summary Schedule of Prior Audit Findings
November 30, 2021

FINDING 1: 2020-01

Condition: Accrued leave time maintained manually by employees.

Current Status: No action taken.

FINDING 2: 2020-02

Condition: Several bank accounts balances on the bank reconciliation did not match the balance of the bank account on the general ledger.

Current Status: There is still one bank account that is not accurately being reconciled each month.

FINDING 3: 2020-03

Condition: Some departments maintain several bank accounts within their office. Checks are written manually and done so without approval of the board of commissioners.

Current Status: No action taken.

JODI KOESTER

OFFICE OF COUNTY TREASURER & COLLECTOR

P.O. Box 158

PINCKNEYVILLE, IL 62274

OFFICE: 618-357-5002

FAX: 618-357-3194

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

Year Ending November 30, 2021

Corrective Action Plan

Finding No. 1: 2021-01

Condition:

All accrued leave time is manually maintained by each employee in each department.

Plan:

The County will discuss maintaining accrued time centrally within the payroll department.

Anticipated Date of Completion: Unknown

Name of Contact Person: Jodi Koester, Treasurer

Management Response: The County is aware of this condition. They will review their maintenance of accrued time and discuss this issue with the Departments.

JODI KOESTER

OFFICE OF COUNTY TREASURER & COLLECTOR

P.O. Box 158

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FAX: 618-357-3194

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

Year Ending November 30, 2021

Corrective Action Plan

Finding No. 2: 2021-02

Condition:

One bank account balance on the bank reconciliation did not match the balance of the bank account on the general ledger.

Plan:

Management will discuss the issue with the department and make the recommended changes.

Anticipated Date of Completion: Unknown

Name of Contact Person: Jodi Koester, Treasurer

Management Response: Management agrees with the finding.

JODI KOESTER

OFFICE OF COUNTY TREASURER & COLLECTOR

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PINCKNEYVILLE, IL 62274

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FAX: 618-357-3194

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

Year Ending November 30, 2021

Corrective Action Plan

Finding No. 3: 2021-03

Condition:

Some departments maintain several bank accounts within their office. Checks are written manually and done so without the approval of the board of commissioners.

Plan:

Management will discuss the issue with the departments and make the recommended changes.

Anticipated Date of Completion: Unknown

Name of Contact Person: Jodi Koester, Treasurer

Management Response: Management agrees with the finding.